



Course syllabus

School of Business and Economics

Department of Management

2FE195 Årsredovisning och koncernredovisning, 7,5 högskolepoäng
2FE195 Annual Report and Group Accounting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved 2015-05-13

Revised 2022-12-07 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites

- Business Administration 60 credits on level G1N and G1F,

and following courses:

- Accounting Theory 7.5 credits
- Accounting Information Systems 7.5 credits, or the equivalent.

Objectives

After completing this course the student should be able to:

- within given time limits prepare and present an annual report for a limited company
- apply prevailing laws and standards in order to make the necessary judgments in the process of preparing and presenting an annual report
- describe methods and practices of group accounting
- prepare group accounts in accordance with prevailing laws and standards

Content

The course contains:

- preparation and presentation of annual financial reports
- methods for consolidation of group accounts (full and partial consolidation and methods for consolidating foreign subsidiaries) and issues of valuation in relation to this

Type of Instruction

The teaching consists of lectures, tutorials and cases.

Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

The course is examined through a written exam and case studie.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 2FE036, 2FE047:1 and 2FE932 with 7.5 credits each. 2FE903 and 2FE930 with 4 credits each.

Required Reading and Additional Study Material

Required reading

Carlsson, J. & Sandell, N. *Koncernredovisning*. Liber. Latest edition. About 300 pages.

FAR. *FAR Samlingsvolym, Redovisning*. FAR förlag. Latest edition. About 200 pages.

Scientific articles/practice material. About 100 pages.