



Course syllabus

Faculty of Business, Economics and Design

Department of Management

2FE902 Redovisningsteori och redovisningsnormer, 7,5 högskolepoäng

2FE902 Accounting theory and norms, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved 2011-01-21

Revised 2022-12-05 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites

Business administration 1-60 hp with at least 15 credits management accounting

Objectives

Upon completion of the course, the student should be able to:

- account for the fundamentals of normative accounting theory
- apply normative accounting theory to identify problems of valuation and profit measurement and to reason about these problems based on accounting theory
- account for and understand the consequences of national and international laws and standards applying to financial accounting
- apply national and international laws and standards within the accounting area to solve accounting problems

Content

- Normative accounting theory
- Identification and analysis of accounting problems
- International and national financial accounting norms
- Topical accounting issues

Type of Instruction

The teaching is web based. No physical meetings occur.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Assessment of students' performance occurs by written exams. Students are also assessed by submitted reports of assignments, cases and other assignments.

For the course as a whole the student receives one of the grades: pass, pass with distinction or fail, and A-F according to the ECTS scale. The final grade is based on how well the student fulfil the expected study results.

Students who have received a failed grade are offered to take a reexamination, typically 5-8 weeks after the regular examination. If students are assessed by a written exam, there are at least five occasions for a student to be examined in total. There are usually three occasions per academic year.

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Required reading

Smith, Dag, Redovisningens språk, Studentlitteratur, latest edition, 300 pages

Contemporary accounting norms, available from the database FAR komplett.

School of Management and Economics: Collection of articles consisting of 2-3 articles from scholarly journals, 50 pages