



Course syllabus

School of Business and Economics

Department of Management

2FE930 Koncernredovisning och revision, 7,5 högskolepoäng
2FE930 Group Accounting and Auditing, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved 2014-12-11

Revised 2022-12-09 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites

Business administration 60 hp with at least 15 credits management accounting or the equivalent

Objectives

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

- account for practice and methods used within group accounting and apply these
- prepare and analyse group accounts
- account for methods for, and meaning and function of auditing
- critically and independently analyse what governs auditing and the work of the auditor

Content

The course contains:

- group accounting practice and methods
- year-end group account preparation
- methods for auditing
- the problems, meaning and function of auditing

Type of Instruction

Teaching is carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator, participation in web-based group discussions and writing of individual written reports. The course requires access to a computer and the internet. No mandatory meetings on campus are included. Mandatory parts are stated in the schedule.

Examination

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

Assessment of students' performance occurs by written exams and written assignments.

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.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

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: The course overlaps 2FE903 with 100 %. It also overlaps 2FE036, 2FE047:1 and 2FE932 with 4 credits each.

Required Reading and Additional Study Material

Required reading

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

Carrington, T. *Revision*. Liber. Latest edition. 245 pages.

Contemporary auditing 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.