



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE932 Redovisning III, 7,5 högskolepoäng

Accounting III, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved by School of Business and Economics 2015-03-04

The course syllabus is valid from autumn semester 2015

Prerequisites

Business Administration 60 credits including Basic Accounting I 7.5 credits, Basic Cost Accounting 7.5 credits, Basic Accounting II 7.5 credits, Finance I 7.5 credits and Accounting Theory 7.5 credits, or the equivalent.

Objectives

Upon completion of the course the student is expected to 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 and reflect upon the overall concept of group accounting and the content of a consolidated statement.
- describe and be able to establish the base for transactions needed in order to establish a consolidated statement.
- establish an acquisition analysis (acquisitions method – IFRS 3) as well as consolidated statement according to recommendations according to BNFAR 2012:1 (Sweden) and IFRS (International – EU)
- establish a consolidated statement considering the impact of foreign currencies
- establish analyses related to acquisition analyses and consolidated statement
- describe the overall content and meaning of applicable recommendations that is covered by this course as well as the bodies that are issuing and approving such documents

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

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. Methods of examination are written tests and casestudies.

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

This course cannot be part of a degree in combination with another course in which the content fully or partly correspond to the content of this course: The course overlaps 2FE036, 2FE195 and 2FE047:2 with 100 % each. It also overlaps 2FE930 and 2FE903 with 4 credits each.

Required Reading and Additional Study Material

Required reading

FAR, *FAR Samlingsvolym, del 1*. FAR förlag. Latest edition. 200 pages.

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

Scientific articles/practice material, 100 pages.