



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE935 Redovisningens teoriområden, 7,5 högskolepoäng

Accounting Theory, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved 2015-06-26

Revised 2021-09-06 by School of Business and Economics. Update of standard texts.

The course syllabus is valid from spring semester 2022

Prerequisites

60 credits of studies in Business Administration or equivalent, of which at least 15 credits pertain to accounting.

Objectives

After completing this course the student should be able to:

- describe the judicial foundations of financial accounting
- apply accounting norms and recommendations for solving accounting problems
- explain principles for valuation and performance measurement within accounting in theory and practice, and apply these principles for assessing accounting problems
- describe the development of theories and research within the accounting field, and apply accounting theories for analysing accounting-related phenomena
- explain the meaning and function of auditing

Content

The course contains:

- survey of the impact of laws and recommendations on the form and content of financial accounting
- survey of the elements of financial accounting with a focus on the how problems are treated within normative accounting theory, regulation, recommendations and standards
- outline of the development of accounting theory and accounting research
- orientation on the content, structure and execution 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. The teaching consists of self-studies based on instructions from the course coordinator and participation in web-based group discussions. The course requires access to a computer and the internet. No compulsory meetings on campus are included.

Examination

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

The course is examined through a take-home exam and a paper assignment.

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 courses of which the content fully, or partly, corresponds to the content of this course: 2FE050, 2FE190, 2FE919, 2FE044:1, 2FE045:1 and 2FE046:1 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Deegan, C. & Unerman, J. *Financial Accounting Theory*. McGrawHill. Latest edition. About 580 pages.

FAR: Samlingsvolymen redovisning. FAR SRS Förlag. Latest edition (set of rules).

Smith, D., et al., *Redovisningens språk*. Studentlitteratur. Latest edition. About 340

pages.

Scientific articles. About 80 pages.

Reference literature

Nilsson, S. *Redovisningens normer och normbildare*. Studentlitteratur. Latest edition.
About 160 pages.