



Course syllabus

School of Business and Economics

Department of Management

4FE077 Den finansiella redovisningens intellektuella grundvalar, 7,5 högskolepoäng

4FE077 The intellectual foundations of financial reporting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1N

Date of Ratification

Approved 2015-05-27

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

Prerequisites

General entry requirements for studies in the second cycle and specific entry requirements: bachelor's degree, main field of study Business Administration or Economics with a minimum of 90 credits in the main field of study, a degree project of 15 credits within the main field of study, and english B/English 6, or the equivalent.

Objectives

After completing the course the student is expected to be able to:

- describe the main currents in the history of accounting thought
- explain and critically assess the architecture, theoretical considerations and debates underpinning modern accounting systems
- problematize the prospects of representing firms' financial position and performance aided by financial accounting
- within specified time limits, in writing demonstrate how the history of accounting thought is reflected in modern accounting systems

Content

The course contains:

- overview of the main schools in the history of accounting thought
- overview of the system of regulations pertaining to financial accounting, focusing especially on IFRS (International Financial Reporting Standards)
- extended discussion of selected cases of how IFRS regulates accounting topics in relation to the history of accounting thought

Type of Instruction

The teaching consists of lectures and seminars. Mandatory parts are stated in the schedule.

Examination

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

The course is examined by individual course literature summaries and an individual essay and opposition.

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. Students who are close to the passing grade of reports can complement after instructions and time-frame given by 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 at the latest.

Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. 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: The course replaces and overlaps 4FE022, 4FE074 with 100 %.

Required Reading and Additional Study Material

Required reading

Collection of scholarly articles and book excerpts covering classics from the history of accounting thought and accounting norm setting. About 500 pages.

International Financial Reporting Standards (IFRS). Any publisher/electronic source. Latest edition of the standards. Available at ifrs.org.