

# Business Administration 3 - Financial Accounting

Single subject and programme course

30 credits

Företagsekonomi 3 - Redovisning

723G85

Valid from: 2017 Spring semester

**Determined by**

The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**

2016-06-17

## Main field of study

Business Administration

## Course level

First cycle

## Advancement level

G2X

## Entry requirements

60 ECTS credits (equivalent to a full year of studies) in Business Administration, with a minimum of 52,5 ECTS credits passed including a course in research methods of 7,5 ECTS credits, or equivalent. Documented knowledge of English equivalent to Engelska B/Engelska 6.

## Intended learning outcomes

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

- demonstrate advanced knowledge of business administration models and business administration theories
- apply the acquired knowledge on current questions in the field of accounting
- critically analyse economic conditions and development tendencies
- independently plan and carry out a scientific work

## Course content

Consolidated Accounts, 7.5 ECTS credits. The first course comprises design of annual reports for different company types, from independent companies to business groups. Covered in connection with this are external requirements, in the form of laws, recommendations, instructions and good accounting practice, which governs the annual report. This part also highlights problems and methods in connection with international transactions.

Accounting Theory, 7.5 ECTS credits. The second course comprises a theoretical perspective on external accounting. Theory in this context means a logically coherent and empirically based concept frame. However, the field of external accounting currently lacks a single established theory. The field of external accounting instead contains a number of different approaches, which are presented in the course. Among the concepts in accounting theory, particular emphasis is on the result concept, due to its importance in present-day analysis of companies.

The last part consists of the preparation and completion of a Bachelor Thesis, 15 ECTS credits.

## Teaching and working methods

The teaching takes the form of lectures and seminar exercises. The students should also study independently. The course, or parts of the course can be given in English.

## Examination

The examination of the two first modules is arranged in the form of examination at the end of each section, or in the form of project work within the framework of the teaching, or in both these forms. The thesis is presented and defended at a seminar. The examination also includes critical review of another essay and active participation in the entire seminar series. Detailed information about the examination can be found in the courses study guide.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

## Grades

Three-grade scale, U, G, VG

## Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus.

The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

## Department

Institutionen för ekonomisk och industriell utveckling