

Syllabus

for course at first level

Intermediate Financial Accounting
Affärsredovisning

7.5 Higher Education
Credits
7.5 ECTS credits

Course code: FE3421
Valid from: Autumn 2008
Date of approval: 2008-06-09
Department: Stockholm Business School
Subject: Business Administration

Decision

This syllabus was approved by the Undergraduate Studies Committee (Grundutbildningsnämnden) at Stockholm University School of Business on 2008-06-09.

Prerequisites and special admittance requirements

It is a prerequisite that students have completed at least 50 HE credits in business administration from the courses Business Administration I and Business Administration II or the equivalent.

Course structure

Examination code	Name	Higher Education Credits
3421	Intermediate Financial Accounting	7.5

Course content

The course covers

- the four aspects of accounting: definition, recognition, valuation and disclosure in the annual report
- valuation and accounting problems in the establishment and assessment of companies' financial reports
- how the theoretical standpoint affects the practice of financial accounting.

Learning outcomes

The overall aim of the course is to familiarise students with financial accounting in business from both a normative and accounting theory perspective.

After completion of the course, students are expected to be able to

- explain concepts, models and rules that influence financial accounting in major companies
- establish and analyse consolidated statements
- understand how the choice of, for example, valuation model affects a company's annual report
- critically reflect upon how theoretical factors influence the content of annual reports.

Education

The course consists of

- a series of lectures that provide an overview of the topics and problems covered by the course
- seminar exercises that are to be prepared according to specific instructions.

Information about teaching content and structure is made available on the course webpage before the course begins. The course is given as far as resources allow.

The language of instruction is Swedish. Attendance at certain course activities may be compulsory. Notice will be given when the course begins.

Forms of examination

The course is examined by means of compulsory written assignments and an individual written examination.

Grading

Grades are given in accordance with a criterion-referenced grading scale. A, B, C, D and E are passing grades. Fx and F are failing grades.

Grading criteria

Grading criteria are established by the course examiner and are presented in the written instructions made available on the course webpage when the course begins.

Course requirements

To receive a passing grade for the course, the following is required:

- Complete written assignments according to instructions given when the course begins.
- A grade E or higher on all examinations.

Other

Students that have passed the examination of the course are not allowed to retake exams to receive a higher grade.

Students that have received a grade Fx or F have the right to retake examinations at least four times to attain at least a grade E.

Interim

If the course is discontinued, or if there is substantial change made in course content, students have the right to be examined according to this course syllabus for the upcoming three semesters.

Limitations

The course cannot be counted towards a degree together with another course of similar content, awarded in this or another country.

Misc

The course can be a part of different study programmes at the School of Business. It can also be taken as an elective in business administration.

Required reading

Sundgren, Stefan, Nilsson, Henrik & Nilsson, Stellan (2009). *Internationell redovisning: teori och praxis*. 2nd edition. Lund: Studentlitteratur.

Lönnqvist, Rune (2009). *Årsredovisning i koncerner*. Lund: Studentlitteratur.

Articles and exercise materials according to the course outline.