Syllabus
for course at first level

Accounting I  6.0 Higher Education Credits
Redovisning  6.0 ECTS credits

Course code: FE1401
Valid from: Autumn 2010
Date of approval: 2010-06-21
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 2010-06-21 and revised on 2010-08-25.

Prerequisites and special admittance requirements
Swedish upper secondary school courses English B, Mathematics C and Social Sciences A or equivalent.

Course structure

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Course content
The course covers
-the basics of bookkeeping and year-end closure
-accounting laws and standards relevant to accounting in businesses
-accounting theory principles concerning valuation of companies' financial position and performance
-financial and cash flow analysis.

Learning outcomes
Having completed the course students are expected to be able to
-explain basic concepts and rules concerning financial accounting in businesses
-perform a year-end closure
-use key ratios to analyse companies’ financial position and performance as well as cash flow
-critically reflect upon the information presented in the annual reports of businesses and other organisations.

Education
The course consists of
-a series of lectures that provide an overview of the topics and issues covered by the course
-seminars that should be prepared for by students according to given instructions.

Attendance at certain course activities is compulsory. Information about this will be given when the course begins.

The course is given as far as resources allow. Information about the content of lectures and seminars is provided in the course presentation available on the course webpage when the course begins.

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**Forms of examination**
The course is examined through written assignments and an individual written examination. Preparations for and attendance at course seminars are part of the examination and may be taken into consideration in the written examination according to instructions provided when the course begins.

**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 provided in the course presentation made available on the course webpage when the course begins.

**Interim**
If the course is discontinued, or if substantial changes are made to 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 along with another course with the same or similar content, awarded in Sweden or abroad.

**Required reading**


Articles and other exercise materials according to instructions in the course presentation.

The reading list may be subject to change due to limited availability of included titles. Changes in the reading list are announced in the course presentation made available on the course webpage each semester.