

# Syllabus

for course at first level

**Accounting I**  
**Redovisning I**

**7.5 Higher Education**  
**Credits**  
**7.5 ECTS credits**

<b>Course code:</b>	FE1403
<b>Valid from:</b>	Autumn 2011
<b>Date of approval:</b>	2011-07-08
<b>Department</b>	Stockholm Business School
<b>Main field:</b>	Företagsekonomi
<b>Specialisation:</b>	G1N - First cycle, has only upper-secondary level entry requirements

## Decision

This syllabus was approved by the Director of Undergraduate Studies at Stockholm University School of Business 2011-07-08.

## Prerequisites and special admittance requirements

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

## Course structure

Examination code	Name	Higher Education Credits
1403	Accounting I	7.5

## Course content

The course consists of the following course module:

- Accounting I, 7.5 higher education credits

### Course content

The course will cover the following subject areas:

- The basics of accountancy and it's importance for the company;
- Legislation and criterion of importance for the company's account;
- Accounting theory principles regarding a company's financial position and the determination of a company's economic result;
- Analysis of accounting and cash flow.

## Learning outcomes

More specifically, having completed the course, students should be able to:

- Describe the basic concepts and rules that deal with Financial Accounting
- Make an assessment
- Use key figures to analyse the economic result, the financial position and the cash flow of the firm
- Describe various forms of valuation methods and theoretical approaches and their effect on the result and position
- Critically reflect on the information that is presented in the annual report of companies and other organisations

## Education

The course consists of:

- Lectures and seminars, including case studies and group assignments.

Participation in seminars and group work may be compulsory. The language of instruction for all teaching and learning activities is Swedish.

### **Forms of examination**

Assessment

- The course is assessed through active participation in lectures and seminars; completion of group assignments and a short written examination.

Examination grades

- Grades are given in accordance with a criterion-referenced scale encompassing seven grades.
- A, B, C, D, and E are pass grades. Fx and F stand for fail grades.

Criteria for examination grades

- The grading criteria are decided by the head of the course and stated in written information available on the course web page or issued when the course commences.

Course requirements

Successful completion of the course requires:

- A minimum E grade in the final examination;
- Attendance and active participation in seminars as indicated in information available on the course web page or issued when the course commences.

Miscellaneous

Students having received the grade E or higher in the final examination are not allowed to retake the examination.

### **Interim**

In the event of major changes to the content or the required readings of the course, or suspension of the course altogether, students are entitled to an opportunity to retake the examination according to the present syllabus once each semester during the subsequent three semesters after the change has taken effect.

### **Limitations**

The course cannot be included as part of a degree in conjunction with other similar courses accomplished at other universities in Sweden or abroad.

### **Misc**

The course is offered as part of various study programmes at Stockholm University School of Business and as a single subject course.

The course will only be offered if enough resources are available.

### **Required reading**

Grönlund, Anders, Tagesson, Torbjörn & Öhman, Peter (2005). Principbaserad redovisning. Lund: Studentlitteratur.

Grönlund, Anders, Tagesson, Torbjörn & Öhman, Peter (2005). Principbaserad redovisning - Övningsbok Lund: Studentlitteratur.

Bryman A Bell E Företagsekonomiska forskningsmetoder, Malmö Liber.

Articles according to instructions on the courses web page [www.fek.su.se/kurser](http://www.fek.su.se/kurser).

With subject to a lack of literature with the publisher.