

Syllabus

for course at first level

Accounting - an introduction
Grundkurs i redovisning

7.5 Higher Education
Credits
7.5 ECTS credits

Course code:	FE1421
Valid from:	Autumn 2022
Date of approval:	2019-06-12
Changed:	2021-10-25
Department	Stockholm Business School
Main field:	Företagsekonomi
Specialisation:	G1N - First cycle, has only upper-secondary level entry requirements

Decision

This syllabus was approved by the department board of Stockholm Business School, Stockholm University 2019-06-12. The last revision was approved by the head of department at Stockholm Business School 2021-10-25.

Prerequisites and special admittance requirements

Course structure

Examination code	Name	Higher Education Credits
1421	Accounting - an introduction	7.5

Course content

The course aims to introduce basic accounting and reporting issues. The course provides in-depth knowledge of basic accounting, reporting issues as well as aspects of valuation.

Learning outcomes

The overall aim of the course is to offer practical knowledge as for students to produce, consume and reflect over accounting.

Upon successful completion of this course, the student shall be able to:

Knowledge and understanding

1. Demonstrate ability to understand and account for knowledge about basic connections and rules in accounting.

Skills and abilities

2. Demonstrate ability to apply central rules in accounting as to produce a year-end report.

3. Demonstrate ability to value different valuation methods and the impact on earnings.

4. Demonstrate ability to differentiate between various key ratios.

5. Demonstrate ability to use various key ratios to analyse a company's result and position.

Judgement and approach

6. Demonstrate ability to critically evaluate information as presented in an annual report.

Education

The teaching consists of lectures and requires a significant portion of self-study on the part of students. Assessment for the course will be continuous and is carried throughout the different activities of the course.

The course workload is 200 hours, equivalent to 7,5 higher education credits.

The language of instruction is Swedish.

The teaching takes place online except for assessment task 1 which is based on campus.

For more detailed information, see the study guide, published on the learning platform when the course commences.

Forms of examination

a) Forms of examination

Assessment for the course will be continuous and is carried throughout the different course activities. Each assessment task is weighted in relation to its importance in the overall assessment of the course. The student's results from the different assessment tasks are added up to a total course score that will then translate into the final grade for the course.

Assessment tasks

The course contains the following weighted assessment tasks:

1. Individually written exam: assesses intended learning outcomes 1-6; constitutes 80% of total course points. The exam takes place on campus.
2. Group assignment online: individually written online, assesses intended learning outcomes 1-6; constitutes 20% of total course points.

The examination is conducted in Swedish.

If the student has a certificate from Stockholm University with a recommendation for special support, the examiner has the opportunity to give an adapted test or let the student complete the test in an alternative way.

b) Grading scale

Grading takes place according to a criterion-referenced seven-point grading scale:

A = Excellent
B = Very good
C = Good
D = Satisfactory
E = Sufficient
Fx = Failed, some more work required
F = Failed, much more work required

c) Grading and assessment criteria

Grading criteria

The course's grading criteria are designed as overall assessments, combined qualitative descriptions of what the student is expected to do in order to demonstrate how well the course's learning outcomes are achieved. A higher grade-level presupposes the abilities at lower levels.

A (Excellent) ☐

The student demonstrates ability to evaluate and relate to the content of the course from a comprehensive, critically reflective perspective, as well as to transfer and apply insights in new, meaningful contexts.

B (Very Good) □

The student demonstrates ability to, from an overarching and coherent perspective of the field, understand and use concepts to explain how different aspects of the course relate to each other, interconnect and become meaningful.

C (Good) □

The student demonstrates ability to discuss the content, tasks and complex issues dealt with in the course from several well-developed but mainly independent perspectives.

D (Satisfactory) □

The student demonstrates satisfactory ability to discuss the content, tasks and complex issues dealt with in the course in a way that, albeit in-depth and elaborate, is decidedly one-dimensional.

E (Sufficient) □

The student demonstrates sufficient ability to discuss the content, tasks and complex issues dealt with in the course in a way that is decidedly one-dimensional.

Fx (Fail) □

The student's knowledge, skills and abilities display minor flaws, overall or in significant parts.

F (Fail) □

The student's knowledge, skills and abilities display major flaws, overall or in significant parts.

Assessment criteria

The course's assessment criteria, which serve as support for the assessment of the course's assessment tasks, are announced at the start of the course.

d) Final grade

The course comprises 0–100 course points. A passing grade (A–E) requires that all learning outcomes are met, 50 course points and at least 50 points from individual assessments tasks. The scale for the final grade is tied to fixed score intervals: A: 90–100; B: 80–89; C: 70–79; D: 60–69; E: 50–59; Fx: 45–49; F: 0–44. The grades correspond to the total course points a student obtains (over a total of 100) for all the weighted assessment tasks combined as part of the continuous assessment for the course. Current rounding rules are applied (0,5–0,9 course points are rounded up to the nearest higher, full course point).

Each assessment task is awarded 0–100 points. The points from an individual assessment task are multiplied by its percentage weight, constituting its course points. The course points for all assessment tasks are summed up to a total score between 0 and 100 course points. The total score is translated into a corresponding course grade A–F.

All assessment tasks are assessed on a 100-point scale.

For information on how the assessment tasks are assessed, see the study guide.

The student is responsible for completing the course's assessment tasks, that a sufficient amount of course points is earned and a passing course grade is obtained. If a passing course grade is not obtained during the course's first scheduled occasion, the course's weightiest assessment task can be taken at the course's second scheduled occasion, with retained course points from the course's other assessment tasks. All other assessment tasks are offered once during the course.

If 45–49 course points are achieved, a grade Fx is obtained. If less than 45 course points are achieved, a grade F is obtained.

A student who after the course's two regular exams does not obtain a passing grade lose the course points obtained and is referred to re-register at a later course instance.

Re-registration implies that:

- first-time registered students have priority access to the course's group registration;

- the highest weighted individual assessment task can be re-assessed without attendance at any of the course's other learning activities and without course points from the course's other assessment tasks are accredited.

e) Failed grades

For each course instance, two examination opportunities are normally offered. If during an academic year, a course instance is missing, at least one examination instance is offered.

A student who has taken two examinations in a course or course component without obtaining a pass grade is entitled to the nomination of another examiner, unless there are special reasons to the contrary. The request is made to the director of studies.

Students who have received the lowest grade E may not undergo a re-examination for higher grades.

Students receiving a passing grade may not retake the final examination or complete a previously not completed assessment task to attain a higher grade.

A passing grade may not be turned into a failing grade upon the request of a student.

Assessment tasks which are not submitted on time are not assessed.

f) Supplementary assignments

The grade Fx is not possible to supplement.

Interim

If the course is discontinued, or its contents are substantially altered, students have the right to be examined according to this syllabus once per semester for three further semesters.

Limitations

This course may not be included in a degree together with a course, taken in Sweden or elsewhere, of identical or partially similar content.

Misc

Exemption from an assessment task is granted if the student presents a written certificate (e.g. a medical certificate), whereupon the student may re-sit the assessment task at a later date decided by the head of course, and while maintaining previously acquired course points.

The application for exemption should be submitted to the director of studies immediately after, or during planned absences well before the date when the assessment task is carried out. A granted exemption expires at the end of the immediately following semester.

Required reading

Course literature and other teaching materials are specified on the course's webpage no later than two months prior to the course commences.