

# Syllabus

for course at first level

**Financial Accounting and Corporate Finance**  
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**15.0 Higher Education**  
**Credits**  
**15.0 ECTS credits**

<b>Course code:</b>	FE3021
<b>Valid from:</b>	Spring 2012
<b>Date of approval:</b>	2008-06-09
<b>Changed:</b>	2011-11-28
<b>Department</b>	Stockholm Business School
<b>Subject</b>	Business Administration
<b>Specialisation:</b>	G2F - First cycle, has at least 60 credits in first-cycle course/s as entry requirements

## Decision

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

## Prerequisites and special admittance requirements

Prerequisites are Business Administration I (30 HE credits) and at least 18 HE credits in Business Administration II, or the equivalent.

## Course structure

Examination code	Name	Higher Education Credits
FIAC	Financial Accounting	6
COFI	Corporate Finance	6
CASE	Case-task	3

## Course content

The course covers

- financial accounting, corporate finance and corporate analysis from an integrated perspective
- the valuation and accounting problems in the establishment and assessment of companies' financial reports
- theoretical positions that affect the design of financial reports
- company capital requirements and financing sources
- company valuation models with emphasis on cash flow analysis and the stipulation of discount rates.

## Learning outcomes

The overall aim of the course is to familiarise the student with theoretical as well as practical aspects on issues connected to corporate finance, financial reports and corporate analysis.

Following completion of the course, students are expected to

- explain accepted concepts, models and theories in financial accounting and corporate finance
- apply concepts, models and theories to analyse companies financial accounting and corporate financing
- apply different corporate valuation models
- understand how valuation methods and the choice of accounting procedures impact corporate value
- critically reflect upon how the theoretical and practical perspectives used influence the result of the implemented corporate analysis.

## **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.

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

The language of instruction is English. Attendance at certain course activities may be compulsory. In this case notice will be given when the course begins.

## **Forms of examination**

Course examination is performed by means of 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 written instructions provided when the course begins.

### *Course requirements*

To receive a passing grade for the course, these are the requirements:

- Completed compulsory seminars and written assignments.
- A grade of E or higher on the final written examination.

### *Other*

Students who have passed the examination of the course are not allowed to retake it to receive a higher grade. Students who have received a grade of Fx or F on their written examination have the right to retake it at least four times to obtain a passing grade.

## **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 of similar content, awarded in this or another country.

## **Misc**

The course is a compulsory part of the Study Programme in Business and Economics and can also make up part of other degree programmes at the School of Business. It cannot be taken as a free-standing course.

## **Required reading**

Alexander, David, Britton, Anne, Jorissen, Ann (2009). *International Financial Reporting and Analysis*. 4th ed. London: Thomson learning.

Damodaran, Aswath (2003). *Corporate Finance: Theory and Practice*. 2nd ed. New York: Wiley.

Articles and exercise materials according to information in the course outline.