



Faculty of Arts and Social Sciences  
Business Administration

# Syllabus

## International Financial Accounting

<b>Course Code:</b>	FEAD11
<b>Course Title:</b>	International Financial Accounting <i>International Financial Accounting</i>
<b>Credits:</b>	7.5
<b>Degree Level:</b>	Master's level
<b>Progressive Specialisation:</b>	Second cycle, has only first-cycle course/s as entry requirements (A1N)

**Major Field of Study:**  
FOA (Business Administration)

### Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2022-02-13, and is valid from the Autumn semester 2022 at Karlstad University.

### Prerequisites

90 ECTS credits in Business Administration, including at least 30 ECTS credits at the G2F level or higher, and upper secondary level English 6, or equivalent

### Learning Outcomes

Upon completion of the course, students should be able to:

1. describe and explain the field of international financial accounting,
2. give an account of current research on international financial accounting,
3. define, interpret, explain, and critically discuss concepts and models of accounting theory,
4. give an account of and reflect upon accounting theory,
5. critically assess, analyse, and discuss complex phenomena, issues, and situations in the field of international financial accounting,
6. describe global norms of accounting and how these affect companies,
7. search for, collect, summarise, and assess research reports on international financial

accounting, and

8. produce research reports within given time limits and in accordance with instructions and academic requirements.

### **Content**

The aim of the course is to provide broad and in-depth knowledge of international financial accounting. There is a focus on global differences in accounting and processes of harmonising procedures, and the significance of the cultural, social, economic, legal, and political context of different countries is discussed. Sustainable development is discussed in relation to the perspective of accounting. The course also covers different accounting theories in depth.

### **Reading List**

See separate document.

### **Examination**

Learning outcomes 1-6 are assessed based on a written exam.

Learning outcomes 2, 5, 7, and 8 are assessed based on an individual written hand-in assignment, presented and discussed in a mandatory seminar.

If students have a decision from Karlstad University entitling them to Targeted Study Support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

### **Grades**

One of the grades Distinction (VG), Pass (G), or Fail (U) is awarded in the examination of the course.

### **Quality Assurance**

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

### **Course Certificate**

A course certificate will be provided upon request.

### **Additional information**

The local regulations for studies at the Bachelor and Master levels at Karlstad University stipulate the obligations and rights of students and staff.