



Faculty of Arts and Social Sciences
Business Administration

Syllabus

Financial Accounting II

Course Code:	FEGB56
Course Title:	Financial Accounting II <i>Externredovisning II</i>
Credits:	7.5
Degree Level:	Undergraduate level
Progressive Specialisation:	First cycle, has at least 60 credits in first-cycle course/s as entry requirements (G2F)

Major Field of Study:
FOA (Business Administration)

Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2017-09-06, and is valid from the Spring semester 2018 at Karlstad University.

Prerequisites

Admission to the Masters of Science programme in Business and Economics (SACEK) at Karlstad University with emphasis on financial economy, and the courses FEGB01 I, 30 ECTS cr and NEGB01 Economics II, 30 ECTS cr, or equivalent

Learning Outcomes

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

- give an account of and apply accepted accounting principles in drawing up annual financial reports for companies and corporations,
- draw up and interpret a cash flow analysis,
- calculate and interpret commonly used key figures,
- give an account of the function of audit and regulations and of accounting methods, and
- give an account of and apply basic knowledge in company valuation.

Content

The course, which builds on the module Financial Accounting I in Business Administration I, starts with a section on drawing up annual financial reports in companies according to accepted accounting principles. Annual account reporting for corporations according to the acquisition method is also treated. Students also learn to draw up the financial report of cashflow analysis and to apply commonly used key figures in analysing a business. Company valuation is also included as is the statutory revision.

Reading List

See separate document.

Examination

Assessment is based on a written exam and on a group report, presented and discussed at a mandatory seminar.

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.