

## **International Financial Reporting Standards – An introduction for Business Lawyers**

International Financial Reporting Standards – En introduktion för affärsjurister  
3 credits

Single subject and programme course

702G07

Valid from: 2022 Spring semester

|  |                                  |                                       |
|--|----------------------------------|---------------------------------------|
| <b>Determined by</b>   | <b>Main field of study</b>       |                                       |
| Course and Programme Syllabus Board<br>at the Faculty of Arts and Sciences | Business Administration          |                                       |
| <b>Date determined</b>   | <b>Course level</b>              | <b>Progressive<br/>specialisation</b> |
| 2020-10-05   | First cycle                      | G1N                                   |
| <b>Revised by</b>  | <b>Disciplinary domain</b>       |                                       |
|  | Social sciences                  |                                       |
| <b>Revision date</b>   | <b>Subject group</b>             |                                       |
|  | Business Administration          |                                       |
| <b>Offered first time</b>  | <b>Offered for the last time</b> |                                       |
| Spring semester 2022   |                                  |                                       |
| <b>Department</b>  | <b>Replaced by</b>               |                                       |
| Institutionen för ekonomisk och<br>industriell utveckling                  |                                  |                                       |

## Course offered for

- Bachelor's Programme in Commercial and Business Law

## Entry requirements

General entry requirements for undergraduate studies  
and

Mathematics and Social Studies corresponding to the level in Swedish upper  
secondary education (Matematik 3 and Samhällskunskap 1b/(1a1 and 1a2)

and

English corresponding to the level of English in Swedish upper secondary  
education (English 6/B)

## Examination

If special circumstances prevail, and if it is possible with consideration of the  
nature of the compulsory component, the examiner may decide to replace the  
compulsory component with another equivalent component.

If the LiU coordinator for students with disabilities has granted a student the right  
to an adapted examination for a written examination in an examination hall, the  
student has the right to it.

If the coordinator has recommended for the student an adapted examination or  
alternative form of examination, the examiner may grant this if the examiner  
assesses that it is possible, based on consideration of the course objectives.

An examiner may also decide that an adapted examination or alternative form of  
examination if the examiner assessed that special circumstances prevail, and the  
examiner assesses that it is possible while maintaining the objectives of the  
course.

Students failing an exam covering either the entire course or part of the course  
twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve  
their grades.

## Grades

Three-grade scale, U, G, VG

## Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus.

The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.