

## **Accounting Choice and Auditing in Theory and Practice**

Redovisningsval och revision i teori och praktik  
15 credits

Single subject and programme course

722A64

Valid from: 2023 Autumn semester

<b>Determined by</b>	<b>Main field of study</b>	
Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Business Administration	
<b>Date determined</b>	<b>Course level</b>	<b>Progressive specialisation</b>
2018-05-23	Second cycle	A1N
<b>Revised by</b>	<b>Disciplinary domain</b>	
Chairman of the Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Social sciences	
<b>Revision date</b>	<b>Subject group</b>	
2023-10-16	Business Administration	
<b>Offered first time</b>	<b>Offered for the last time</b>	
Autumn semester 2018		
<b>Department</b>	<b>Replaced by</b>	
Institutionen för ekonomisk och industriell utveckling		

## Course offered for

- Business and Economics Programme - International - French
- Business and Economics Programme
- Business and Economics Programme - International - Spanish
- Business and Economics Programme - International - German
- Business and Economics Programme - International - English

## Entry requirements

General entry requirements for undergraduate studies  
and

Social Studies, English, and Mathematics corresponding to the level of Swedish upper secondary education (Samhällskunskap 1b or 1a1 and 1a2, Engelska 6 and Matematik 3b/3c or Matematik C)

160 ECTS credits passed från the Business and Economics Programme, or equivalent

## 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 conducted in such a way that there are equal opportunities with regard to sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation and age.

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.