

Financial Accounting B - Standards and Regulation

Externredovisning B - normbildning och reglering
7.5 credits

Single subject and programme course

723G36

Valid from: 2021 Spring semester

Determined by	Main field of study	
The Quality Board at the Faculty of Arts and Sciences	Business Administration	
Date determined	Course level	Progressive specialisation
2012-10-12	First cycle	G1F
Revised by	Disciplinary domain	
	Social sciences	
Revision date	Subject group	
2014-12-18; 2020-03-09	Business Administration	
Offered first time	Offered for the last time	
Spring semester 2013		
Department	Replaced by	
Institutionen för ekonomisk och industriell utveckling		

Entry requirements

Business Administration, basic course 30 ECTS credits including courses in Organisation Theory, Financial Accounting, Management Control and Marketing Management with 15 ECTS credits passed

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.

About teaching and examination language

The teaching language is presented in the Overview tab for each course. The examination language relates to the teaching language as follows:

- If teaching language is “Swedish”, the course as a whole could be given in Swedish, or partly, or as a whole, in English. Examination language is Swedish, but parts of the examination can be in English.
- If teaching language is “English”, the course as a whole is taught in English. Examination language is English.
- If teaching language is “Swedish/English”, the course as a whole will be taught in English if students without prior knowledge of the Swedish language participate. Examination language is Swedish or English depending on teaching language.