

Business Administration 3 - Financial Accounting

Företagsekonomi 3 - Redovisning

30 credits

Single subject and programme course

723G85

Valid from: 2025 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
2016-06-17	First cycle	G2E
Revised by	Disciplinary domain	
Chairman of the Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Social sciences	
Revision date	Subject group	
2023-05-17; 2024-09-30	Business Administration	
Offered first time	Offered for the last time	
Spring semester 2017		
Department	Replaced by	
Institutionen för ekonomisk och industriell utveckling		

Entry requirements

- 60 ECTS credits in Business Administration, with a minimum of 52,5 ECTS credits passed including a course in research methods of 7,5 ECTS credits, or equivalent

Intended learning outcomes

On completion of the course, the student should be able to:

- demonstrate advanced knowledge of business administration models and business administration theories
- apply the acquired knowledge on current questions in the field of accounting
- critically analyse economic conditions and development tendencies
- independently plan and carry out a scientific work

Course content

Accounting Theory, 7.5 ECTS credits. The first course comprises a theoretical perspective on external accounting. Theory in this context means a logically coherent and empirically based concept frame. However, the field of external accounting currently lacks a single established theory. The field of external accounting instead contains a number of different approaches, which are presented in the course. Among the concepts in accounting theory, particular emphasis is on the result concept, due to its importance in present-day analysis of companies.

Consolidated Accounts, 7.5 ECTS credits. The second course comprises design of annual reports for different company types, from independent companies to business groups. Covered in connection with this are external requirements, in the form of laws, recommendations, instructions and good accounting practice, which governs the annual report. This part also highlights problems and methods in connection with international transactions.

The last part consists of the preparation and completion of a Bachelor Thesis, 15 ECTS credits.

Teaching and working methods

The teaching takes the form of lectures and seminar exercises. The students should also study independently. The course, or parts of the course can be given in English.

Examination

The examination of the two first modules is arranged in the form of examination at the end of each section, or in the form of project work within the framework of the teaching, or in both these forms. The thesis is presented and defended at a seminar. The examination also includes critical review of another essay and active participation in the entire seminar series. Detailed information about the examination can be found in the courses study guide.

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.