

International Accounting

Fristående- och programkurs

7.5 hp

International Accounting

722G27

Gäller från:

Fastställd av

Fastställandedatum

2008-04-16

Huvudområde

Företagsekonomi

Utbildningsnivå

Grundnivå

Fördjupningsnivå

G2X

Förkunskapskrav

See general information. At least two years of undergraduate studies, one of which must be in a discipline relevant to the course.

Lärandemål

The aim of the course is that the student shall develop an understanding of the international harmonization process of international accounting, the role of different regulation bodies in this process and of the interdependence of national and international rules and regulations in forming the accounting in different countries. Further the student shall develop an ability to analyze different accounting problems in an international context.

Kursinnehåll

The course focuses on the international harmonization of accounting and the importance of accounting regulation bodies such as IASB, EU and FASB in the harmonization process. On the one hand the accounting must fit in the national context and on the other, must be international. The course will deal with these multifunctions of accounting which require development of models and rules for accounting. As of 2005, all public companies in EU must use the IASB accounting regulations. This will create new conditions for accounting in all member states. Multinational enterprises also have to cope with accounting and context diversity in the process of consolidating their financial reports, and this is another area of studies included in the course.

Betygsskala

Tregradig skala, U, G, VG

Övrig information

Planering och genomförande av kurs skall utgå från kursplanens formuleringar. Den kursvärdering som skall ingå i varje kurs skall därför behandla frågan om hur kursen överensstämmer med kursplanen. Kursen bedrivs på ett sådant sätt att både mäns och kvinnors erfarenhet och kunskaper synliggörs och utvecklas.

Institution

Institutionen för ekonomisk och industriell utveckling