



## Syllabus

### FÖ0149.1 External accounting, 7.5 credits

#### Externredovisning

Version 1 in Slukurs. Corresponds to version 1 in Ladok

#### Syllabus approved

16 March 2004

The version applies to students admitted from autumn 2004 to autumn 2008

The version is not a module version

#### Subjects

Business Administration

#### Education cycle

First cycle

#### Modules

Title	Code	Credits
Single module	0101	7.5

#### Advanced study in the main field

#### Grading scale

Pass / Failed

The requirements for attaining different grades are described in the course assessment criteria which are contained in a supplement to the course syllabus. Current information on assessment criteria shall be made available at the start of the course.

#### Language

Swedish

## **Prior knowledge**

Student at the MSc in forestry programme.

## **Objectives**

The objective of this course is to give thorough knowledge in the role of accounting and how firms function, with special emphasis on external accounting. Within these frames the course aims to:

- Give fundamental skills in current accounting
- Provide knowledge regarding legislation and practices that affects book values of debt.
- Provide skills in creating annual reports, final accounts and accounting in groups of companies.
- Give thorough knowledge in construction of accounting and the demands from an external and internal controlling perspective.

## **Content**

There will be an introduction in external accounting. Legislation and practices within the field will also be discussed and the main issues here are registration, processing and reporting economic information. The effects of external interests demand for information and national and international standards will be treated. So will important tendencies in development in national and international accounting.

## **Implementation**

Lectures ca 50 h

Excercises ca 50 h

## **Examination**

### **Requirements for examination**

Written examination and compulsory case assignments.

Approved exams and assignments according to above.

- If the student fails a test, the examiner may give the student a supplementary assignment, provided this is possible and there is reason to do so.
- If the student has been granted special educational support because of a disability, the examiner has the right to offer the student an adapted test, or provide an alternative assessment.
- If changes are made to this course syllabus, or if the course is closed, SLU shall decide on transitional rules for examination of students admitted under this syllabus but who have not yet passed the course.
- For the examination of a degree project (independent project), the examiner may also allow the student to add supplemental information after the deadline. For more information on this, please refer to the regulations for education at Bachelor's and Master's level.

### **Additional information**

The course is given in cooperation with Umeå university.

- The right to take part in teaching and/or supervision only applies to the course date to which the student has been admitted and registered on.
- If there are special reasons, the student may take part in course components that require compulsory attendance at a later date. For more information on this, please refer to the regulations for education at Bachelor's and Master's level.

### **Responsible department**

Department of Forest Economics

### **Supplementary Information**

*Finalized by:* Programkommitté skog och mark

*Course overlap:* FÖ4018