



**LUND**  
UNIVERSITY

School of Economics and Management

## **FEKH60, Business Administration: Financial and Management Accounting - Bachelor Course, 15 credits**

*Företagsekonomi: Kandidatkurs i redovisning, 15 högskolepoäng*  
First Cycle / Grundnivå

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### **Details of approval**

The syllabus was approved by on 2011-05-11 and was last revised on 2022-10-14 by Academic Director of Studies at Department of Business Administration. The revised syllabus applies from 2022-10-14, autumn semester 2022.

### **General Information**

The course is an elective course in Business Administration at the Undergraduate level, 61-90 credits. The course can be studied within the Bachelor Programme in Business Administration and Economics or as an independent-subject course

*Language of instruction:* Swedish and English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

G2F, First cycle, has at least 60 credits in first-cycle course/s as entry requirements

### **Learning outcomes**

A passing grade will be awarded to students who:

#### **Knowledge and understanding**

- Have knowledge and understanding of the theoretical base and applicable methods within accounting
- Have basic knowledge on current research issues in accounting
- Have knowledge on and understanding of different types of theories in accounting
- Have knowledge and understanding on the relation between the theory, method and practice of accounting.
- Have basic knowledge and understanding on the accountings practice in different countries
- Have knowledge and understanding on how financial accounting is affected by

This is a translation of the course syllabus approved in Swedish

the accounting legislation and supplementary standards

- Have deeper knowledge and understanding of the issues on accounting related to the preparation of consolidated accounts
- Have knowledge and understanding on how accounting standards are used to solve consolidated accounting problems
- Have knowledge and understanding on financial analysis based on accounting information
- Have knowledge and understanding on behavioral aspects of accounting
- Have knowledge and understanding on the role of accounting in the management of organizations
- Have knowledge and understanding on the role of accounting in sustainability efforts.
- Have knowledge and understanding on the role of accounting on the capital market.

### **Competence and skills**

- Show ability to communicate in issues, debates, and problem in the area, both orally and in writing
- Show ability to independent identify problem and solving problem, individual as well in group.
- Show ability to problematize the concept of theory as well as the concept of accounting
- Show ability to identify accounting problems and communicate problems and solutions both orally and in writing
- Show ability to analyze how methods of accounting affect the theory and practice of accounting
- Show ability to analyze how problem identification and method are linked together
- Show ability to search for and compile the current research within the different areas of accounting
- Show ability to prepare income statement, balance sheet and cash flow analysis for a concern
- Show ability to use accounting information in a critical way in decision making
- Show the necessary ability to be able to independently work as an accountant on advanced level
- Show ability to apply legislation and supplementary standards on accounting problems.

### **Judgement and approach**

- Have a critical approach to the connection between the accounting theory, standardization and practice
- Can identify and evaluate how different perspectives affect which aspects of the accounting that come in focus
- Show insight for how the accounting can change over time and the reason for it
- Show insight for the importance of the context for the development of accounting
- Can identify and evaluate the importance and consequences of changes in the standardization of accounting in application in practice of accounting knowledge

### **Course content**

The main objective of the course is to provide students with knowledge and understanding of accounting theory, method, and practice. The course consists of

two parts:

- **Part 1** The theory and method of accounting aims to provide knowledge on the different research areas in accounting and give an overview of different accounting theories and their characteristics. The aim is also to give insight into the relation between accounting theory and accounting method. Another aim is to provide students with knowledge on how to search for researchbased knowledge in accounting.
- **Part 2** Consolidated accounting aims to deepen and broaden the students' knowledge of consolidated accounting and annual reports in concerns.

By creating an understanding for how consolidated accounts are prepared and what methods can be used, the course should lead to increased knowledge on how consolidated accounts are prepared as well as an ability to analyze consolidated accounts.

Technics and logic for preparing consolidated accounts, and solutions on consolidated accounts issues will be discussed. This is done from relevant accounting standards and theoretical perspectives on consolidated accounting.

## Course design

The range of teaching methods varies, but primarily consists of lectures, lessons, case assignments, and practical exercises. Assigned readings are an integral part of the teaching methods.

## Assessment

The course will be examined through active participation in case assignments, hand in of reports and through individual written exams.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

## Grades

Marking scale: Fail, E, D, C, B, A.

Some occasional examination elements of the course may have the grading scale pass (D) / fail U(F).

**Grade for part 1:** Results for each examination element will be awarded as points and graded as pass

(G) / fail U(F). The points add up to a total number for part 1 which is translated to a grade. Marking scale: Fail, E, D, C, B, A.

**Grade for part 2:** Marking scale: Fail, E, D, C, B, A. based on the grade on the written exam.

**Final grade for the course:** The final grade is based on weighting 50% on each

course part. The letter grades are transferred to grade points where A=9, B=8, C=7, D=6, E=5

The weighted grade point on the course parts is added ( $50\% * \text{grade1} + 50\% * \text{grade2}$ ).  
Final grade on course as scale below:

Final grade	Points of grade
A	8,5 - 9,0
B	7,5 - 8,0
C	6,5 - 7,0
D	5,5 - 6,0
E	5,0
U/F	0,0 - 4,5

*Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.*

## Entry requirements

Admission to the course requires a successfully completed course in Business administration of 1-30 ECTS credits and that the student has been registered and followed courses of Business administration at the 31-60 credits level.

## Further information

Transitional decisions and restrictions in relation to other courses in relation to a certain degree

The course FEKH60 cannot be combined with the course FEKA24, FEK551 and FEKH61. Only one of these courses may be included in the same degree.

In case of closure of the course: Within three semesters after course closure, three additional occasions for examination of every element within the examination will be offered students with the result of failure. Note that after this you can get a certificate only for the completed examination parts.

## Subcourses in FEKH60, Business Administration: Financial and Management Accounting - Bachelor Course

### Applies from H23

- 2301 Course part 2, Written exam, 7,5 hp  
Grading scale: Fail, E, D, C, B, A
- 2302 Course part 1, Written exam, 4,5 hp  
Grading scale: Fail, Pass
- 2303 Course part1, PM 2, 1,5 hp  
Grading scale: Fail, Pass
- 2304 Course part 1, PM 1, 1,5 hp  
Grading scale: Fail, Pass
- 2305 Course part1 , overall grade, 0,0 hp  
Grading scale: Fail, E, D, C, B, A

### Applies from H22

- 2206 Course part 2, Written exam, 7,5 hp  
Grading scale: Fail, E, D, C, B, A
- 2207 Course part 1, Written exam, 4,5 hp  
Grading scale: Fail, Pass
- 2208 Course part1, PM 2: Litterature study, individual chosen lit, 1,5 hp  
Grading scale: Fail, Pass
- 2209 Course part 1, PM 1: Discussion of different theoretical per, 1,5 hp  
Grading scale: Fail, Pass