



Ekonomihögskolan

## **BUSN61, International Accounting, 7,5 högskolepoäng**

### *International Accounting, 7.5 credits*

#### **Avancerad nivå / Second Cycle**

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### **Fastställande**

Kursplanen är fastställd av Institutionsstyrelsen vid Företagsekonomiska institutionen 2011-05-20 att gälla från och med 2011-05-20, höstterminen 2011.

### **Allmänna uppgifter**

Master level course and a compulsory part of the masters program, Auditing and Accounting and Management Control, or an elective course in B A at masters level or within the B A and Economics programme, the Intern. B A and Economics programme or as an independent-subject course. Given in English.

*Undervisningsspråk:* Engelska

*Huvudområde*

Företagsekonomi

*Fördjupning*

A1N, Avancerad nivå, har endast kurs/er på grundnivå som förkunskapskrav

### **Kursens mål**

A passing grade on the course will be awarded to students who:

#### Knowledge and understanding

- Understand the development and establishment of accounting standards.
- Understand why differences in accounting remains despite efforts to harmonize.
- Can show knowledge about important actors and sources of information in the international area of accounting.
- Can show insight into the political processes surrounding international standard-setting.

- Can demonstrate developed the ability to interpret accounting information from companies in different countries, to be able to make comparisons.

### Skills and abilities

- Are able to present acquired knowledge, orally and in written reports, in an interesting and clear manner for both theoretically and practically orientated listeners and readers.
- Have acquired the ability to independently search for information necessary to understand the development of accounting internationally.

### Judgement and approach

- Are able to critically evaluate different approaches to harmonization.
- Are able to critically evaluate the correspondence between newly developed international accounting standards and the conceptual frameworks employed by the standard-setters.
- Are able to examine the correspondence between different accounting norms and practices and fundamental accounting principles.

## **Kursens innehåll**

The objective of the course is to examine and analyze accounting practices and norms in different countries, and to analyze differences between the countries. The objective is also to analyze and compare the work of leading accounting standard-setting bodies with an international influence such as the EC, the IASB (The International Accounting Standards Board) and the FASB (The Financial Accounting Standards Board).

The similarities and differences in views on accounting purposes and in accounting solutions between different countries are examined. Special attention is given to different institutional structures and historical traditions between countries, and its effect on accounting development and the implementation of international standards.

The harmonization difficulties are in focus. The work of the IASB to harmonize accounting internationally, and especially the implementation of international standards in a national context, is examined. Special attention is paid to the effort by the EC Commission to harmonize accounting in Europe, as well as the influence of US accounting on the rest of the world. Also accounting in countries outside Western Europe and US are examined, for example the transformation of accounting in Eastern Europe and Russia, accentuated by the change from planned economies to market economies.

## **Kursens genomförande**

The course is conducted in the form of lectures and discussions. The examination consists of written reports and presentations by students in groups. In the end of the course there is a final individual examination, covering the reading material and

lectures.

## Kursens examination

*Prov/moment för denna kurs finns i en bilaga i slutet av dokumentet.*

## Betyg

Betygsskalan omfattar betygsgraderna Underkänt, E, D, C, B, A.

### *Grading scale*

At the School of Economics and Management grades are awarded in accordance with a criterion-based grading scale A-U (A-F). Students have to receive a grade of E or higher in order to pass a course.

Grade, characteristic	Points/percentage of total score, criteria
A-Excellent	100-85, A distinguished result that is excellent with regard to the following aspects –theoretical depth, practical relevance, analytical ability and independent thought.
B-Very good	84-75, A very good result with regard to the above mentioned aspects.
C-Good	74-65, The result is of a good standard with regard to the above mentioned aspects and lives up to expectations.
D-Satisfactory	64-55, The result is of a satisfactory standard with regard to the above mentioned aspects and lives up to expectations.
E-Sufficient	54-50, The result satisfies the minimum requirements with regard to the above mentioned aspects, but not more.
U/F-Fail	49-0, The result does not meet the minimum requirements with regard to the above mentioned aspects.

*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.*

## **Förkunskapskrav**

Students admitted to a Master Programme where this course is either a compulsory or elective part, are qualified for the course. For other students, at least 60 UCP or ECTS-cr in Business Administration is required. These must include a course in basic Business Administration, (e.g. FEK502 Business Administration: General Course, FEKA01 Business Administration: Introductory Course, or the equivalent).

## **Övrigt**

The course BUSN61 International Accounting cannot be combined with the courses BUSM38, FEKM41 or FEK552 in a degree if an equivalent part course has been studied within the course FEK552.

## Prov/moment för kursen BUSN61, International Accounting

Gäller från V17

1106 Tentamen, 7,5 hp  
Betygsskala: Underkänt, E, D, C, B, A

Gäller från H14

1102 Tentamen, 4,5 hp  
Betygsskala: Underkänd, Godkänd  
1103 PM 1, 1,5 hp  
Betygsskala: Underkänd, Godkänd  
1104 PM 2, 1,5 hp  
Betygsskala: Underkänd, Godkänd