



School of Economics and Management

## **BUSN73, Business Administration: Financial Accounting and Communication, 7.5 credits**

*Företagsekonomi: Extern redovisning och finansiell information, 7,5 högskolepoäng*  
Second Cycle / Avancerad nivå

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### **Details of approval**

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2016-03-11 to be valid from 2016-03-11, autumn semester 2016.

### **General Information**

BUSN73 is a course in Business Administration at the advanced level.

*Language of instruction:* English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

A1N, Second cycle, has only first-cycle course/s as entry requirements

### **Learning outcomes**

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

#### **Knowledge and understanding**

- Demonstrate knowledge and understanding within accounting and financial communication, including both a broad command of the field and deeper knowledge of certain parts of the field, together with insight into current research and development work; and
- Demonstrate deeper methodological knowledge in the field of accounting and financial communication.

#### **Competence and skills**

- Demonstrate an ability to integrate knowledge and to analyse, assess, and deal with complex phenomena, issues, and situations, even when limited information is available;
- demonstrate an ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing;
- demonstrate the skill required to participate in research and development work;
- have the ability to work in multi-cultural teams.

### **Judgement and approach**

- Demonstrate an ability to make assessments within accounting and financial communication, taking into account relevant scientific, social, and ethical aspects;
- demonstrate insight into the potential and limitations of science, its role in society, and people's responsibility for how it is used;
- demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

### **Course content**

The course focuses on the textual communication of the accounting numbers presented in financial reports. In order to understand such communication it is necessary to also understand principles for solving advanced accounting problems, i.e. to have an understanding of the origin of the performance measurements that is reported in annual and interim reports, annual meetings, press releases etc.

The course is organized in a course introduction and different communication themes. The introduction covers financial discourse and communication in general. The following themes cover specific theoretical approaches to financial communication, such as accounts, intertextuality, linguistic hedging, metaphors and narrative or storytelling.

### **Course design**

The core of the course is designed as a set of lectures covering key areas. Lectures give students an overview of relevant knowledge in the field. The lectures are complemented by seminars.

### **Assessment**

Assessment and grading are based on individual take-home exam/s.

*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.

**Grade** (Definition) Points or % out of maximum points. Characteristic.

**A** (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**B** (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**C** (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

**D** (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**E** (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

**F** (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

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

If a written exam is included in the examination: A student who is graded Fail after two examinations on the written exam has the opportunity to request an additional task. The grade of this additional task is U or E and should be made no later than the semester following the semester when the student was registered at the course.

*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

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 90 UCP in Business Administration is required. These must include a course in basic Business Administration, (e.g. FEKA90 Business Administration: Introductory course in Business Administration or the equivalent).

## Further information

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of respective examination part of the course, for students with no successful result. Note that after this you can get a certificate only regarding completed examination parts.

## Subcourses in BUSN73, Business Administration: Financial Accounting and Communication

Applies from H16

1601 Take home exam, 7,5 hp  
Grading scale: Fail, E, D, C, B, A