



School of Economics and Management

BUSO74, Business Administration: Perspectives on Accounting, 5 credits

Företagsekonomi: Perspektiv på redovisning, 5 högskolepoäng
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2018-03-15 to be valid from 2018-03-15, autumn semester 2018.

General Information

BUSO74 is a course on 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

- have demonstrated understanding of the purpose and nature of accounting, accounting research and praxis from different perspectives
- have demonstrated understanding of the actors and institutions involved in the making, using and regulating accounting information and of how ideologies translate into governance and accounting in organisations;
- have demonstrated understanding of the conceptual framework of accounting
- have demonstrated knowledge of financial statement analysis, especially of deriving, analyzing, and adjusting information relevant for corporate valuation purposes;
- have demonstrated awareness and understanding of the contemporary issues relevant to accounting and the changing needs of the global business environment.

Competence and skills

- have demonstrated ability to explain and discuss the purpose and nature of accounting and to critically analyse and evaluate accounting regulation and practice using the theories and concepts covered in the course;
- have demonstrated ability to perform financial statement analysis for corporate valuation purposes;
- have demonstrated ability to explain the conceptual framework of accounting and critically discuss issues pertaining to its development.
- Demonstrate an ability and resourcefulness to obtain relevant information to analyze, discuss and comment on current issues on accounting to academics and non-academics who are interested in the topic

Judgement and approach

- Demonstrate insights into the potential and limitations of accounting, its dynamic nature, role in society, and people's responsibility for how it is developed and used.

Course content

Perspectives on Accounting is designed to advance students' critical thinking, understanding and awareness as to how accounting is more than a collection of technical routines, but is socially constituted and shaped by its institutional contexts. The first part of the course introduces the nature and purpose of accounting, and the actors and institutions involved in making, using and regulating accounting information. It covers the conceptual framework of accounting and focuses on how financial statements can be used by different parties to value a corporation. The second part of the course covers accounting research and praxis from different perspectives in order to provide students the knowledge to critically analyse and evaluate accounting regulation and practice. It further equips students with the resourcefulness to keep up with the contemporary issues relevant to accounting and the changing needs of the global business environment.

Course design

The course is conducted in the form of lectures and seminars. Lectures are structured to give students an overview of the important concepts and different perspectives of accounting. Seminars include journal article discussions and case studies. Seminars are designed to facilitate individual and group learning through discussions requiring integration of knowledge and deepened understanding of the topics covered. The course is designed to facilitate the development of independent learning and critical thinking skills.

Assessment

Assessment and grading are based on group assignments and an individually written exam.

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.

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).

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 ECTS in Business Administration is required. These must include a course in basic Business Administration (e.g. FEKA90 Business Administration: Introductory course in Business Administration). A major in corporate finance, financial accounting, financial management, or management accounting on the undergraduate level is preferred. Students should have at least 15 ECTS in one of the following fields: financial accounting, corporate finance, financial management, or management accounting. English 6/English course B.

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 BUSO74, Business Administration: Perspectives on Accounting

Applies from H19

- 1901 Group Assignment, 2,0 hp
Grading scale: Fail, E, D, C, B, A
- 1902 Individual written exam, 3,0 hp
Grading scale: Fail, E, D, C, B, A

Applies from H18

- 1801 Group assignments, 2,0 hp
Grading scale: Fail, Pass
- 1802 Individual written exam, 3,0 hp
Grading scale: Fail, E, D, C, B, A