

FEKH65, Business Administration: Accounting Theory and Method, 7.5 credits

Företagsekonomi: Redovisningens teori och metod, 7,5 högskolepoäng
First Cycle / Grundnivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2023-05-23 and was last revised on 2025-11-04. The revised syllabus comes into effect 2025-11-04 and is valid from the autumn semester 2026.

General information

The course is included as an optional course at the undergraduate level, 61-90 credits, in Business Administration. The course can be taken as part of the Bachelor of Science in Economics programme or as a stand-alone course.

Language of instruction: Swedish and English

Main field of study Specialisation

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

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

Knowledge and understanding

- Have knowledge and understanding of the scientific basis and applicable methods of the accounting field.
- Have basic knowledge of current research issues in the accounting field.
- Have knowledge and understanding of different types of accounting theories.
- Have knowledge and understanding of the relationship between accounting theory, method and practice.
- Have basic knowledge and understanding of accounting practice in different countries.

- Have knowledge and understanding of how accounting legislation and supplementary standards emerge and affect external accounting.
- Have knowledge and understanding of behavioural aspects of accounting.
- Have knowledge and understanding of the importance of accounting for governance in and of organisations/companies, for sustainability work and for the capital market.

Competence and skills

- Demonstrate the ability to communicate orally and in writing on issues, debates and problems in the field.
- Demonstrate the ability to independently identify and solve problems, both individually and in a group.
- Demonstrate the ability to problematise both the theoretical concept and the accounting concept.
- Demonstrate the ability to identify accounting problems and communicate problems and solutions both orally and in writing.
- Demonstrate the ability to analyse how accounting methods affect accounting theory and practice.
- Demonstrate the ability to analyse how problem identification and methodology are linked.
- Demonstrate the ability to search for and compile current research in various fields of accounting.

Judgement and approach

- Have a critical approach to the connection between accounting theory, method and practice.
- Understand how different perspectives influence which aspects of accounting are focused on.
- Understand how accounting changes over time and why.
- Understand the importance of context for the development of accounting.

Course content

The course aims to provide knowledge about the various fields of accounting research and to provide an overview of different accounting theories and what distinguishes them from each other. The course also aims to provide insight into the relationship between accounting theory and methodology. Another objective of the course is for students to gain knowledge about how to search for scientifically based knowledge about accounting.

Course design

Teaching and learning will take place through the students own studies of literature, case assignments, lectures and seminars.

Assessment

Examination takes place through active participation in case assignments, submission of reports and through an individual exam.

To pass the course, students must receive a passing grade in each examination component.

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.

Grades

Grading scale includes the grades: U=Fail, E=Sufficient, D=Satisfactory, C=Good, B=Very Good, A=Excellent

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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

Business Administration 1-60 credits, including a basic course in Business Administration 1-30 credits (FEKA10) or equivalent, and an advanced course in Business Administration 31-60 credits (FEKG11, FEKG21, FEKG51, FEKG61 and FEKG91) or equivalent.

Further information

The course FEKH65 Accounting Theory and Method overlaps with the courses FEKH60, FEKA24, FEK551 and FEKH61. One of these courses may be included in the same degree.

If the course is discontinued: If the course is discontinued, three additional opportunities for examination of the respective examination components in the course will be offered to students who have not passed within three semesters of the course being discontinued. Please note that after this, you can only receive certificates for the examination components that you have completed.