School of Economics and Management

FEKG61, Business Administration: Accounting and Financial Analysis, 6 credits

Företagsekonomi: Redovisning och finansiell analys, 6 högskolepoäng

First Cycle / Grundnivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2013-03-01 and was last revised on 2025-10-01 by Academic Director of Studies at Department of Business Administration. The revised syllabus comes into effect 2025-10-01 and is valid from the spring semester 2026.

General information

The course is included in the second semester of studies in business administration, undergraduate, 31-60 credits. The course can be studied within the Bachelor of Economics program as well as a separate course.

Language of instruction: Swedish

Main field of study	*Specialisation*
Business Administration	G1F, First cycle, has less than 60 credits in first-cycle course/s as entry requirements

Learning outcomes

Knowledge and understanding

A passing grade on the course is offered to students who:

- Have knowledge and understanding of accounting and financial analysis including the scientific basis and applicable methods in the area.
- Have knowledge and understanding of the measurement and valuation issues related to accounting and financial analysis.

Competence and skills

A passing grade on the course is offered to students who:

- May participate in the preparation and compilation of annual financial Statements and Annual Reports.
- Are able to master the calculation and interpretation of financial ratios in the categories of liquidity, profitability and financial position.
- Are capable of calculating and interpreting company or organization's financial performance.

Judgement and approach

A passing grade on the course is offered to students who:

- Are able to reflect critically on accounting and financial business analysis merits and limitations.

Course content

The course's overall goal is to let the students acquire broad and specialized knowledge in the field of Accounting, Reporting and Financial Analysis. As the financial analysis of companies requires knowledge of accounting a number of measurement and reporting issues are illuminated and conceptualized throughout the course. An example of such considerations is the question of expensing versus capitalization. The course is application-oriented. It follows that students will be trained in handling annual reports and other financial reporting that forms the basis for business analysis. PM work forms the basis for conveying insights into the relationship between accounting, financial analysis and corporate valuation.

Examples of areas covered are:

- Presentation of income statement and balance sheet
- Group accounting
- Valuation rules and accounting flexibility
- Types of financing and capital structure
- Profitability calculations and different concepts of capital
- Additional information and other information in the accounting reports
- Cash flow statements
- Corporate valuation

Course design

The course is conducted through teaching consisting of lectures and exercises.

Assessment

The examination on the course consists of a PM group exam and a written individual 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.

Grades

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

Student attending this course must have been registered on and followed either the course at basic level Introductory Course in Business Administration or equivalent.

Further information

The course FEKG61 cannot be combined with the courses FEKG60, FEKA63 and accounting and financial analysis parts of the courses FEKA16, FEK516 and FEKA11.

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.