

**SYLLABUS**

# **Introductory Course Accounting and Control 7.5 credits R0008N**

**Inledande extern redovisning**

**Course syllabus admitted: Autumn 2023 Sp 1 - Present**

**DECISION DATE  
2022-06-14**

# Introductory Course Accounting and Control 7.5 credits R008N

## Inledande extern redovisning

### First cycle, R008N

Education level	Grade scale	Subject	Subject group (SCB)
First cycle	U G VG *	Företagsekonomi	Business Administration

## Main field of study

Business Administration

## Entry requirements

In order to meet the general entry requirements for first cycle studies you must have successfully completed upper secondary education and documented skills in English language + Swedish upper secondary school courses Mathematics 3b or 3c, Mathematics C.

## Selection

The selection is based on final school grades or Swedish Scholastic Aptitude Test.

## Course Aim

Upon completion of the course, the student should be able to record business transactions in the book-keeping system and to close the books in accordance with Swedish law, accounting standards and recommendations.

## Contents

This course covers the application of basic accounting principles, laws and standards in the financial accounting area to practical accounting problems. A significant part of the course deals with practical accounting of common business transactions and exercises concerning the profit-and-loss and the balance sheet statements. During the course, valuation issues are highlighted with respect to current and fixed assets as well as debt. When working on exercises concerning closing of the books, the appropriation possibilities offered by civil- and taxation law are discussed.

## Realization

Each course occasion's language and form is stated and appear on the course page on Luleå University of Technology's website.

Lectures, lessons and seminars.

## Examination

If there is a decision on special educational support, in accordance with the Guideline Student's rights and obligations at Luleå University of Technology, an adapted or alternative form of examination can be provided. Continuous assessment of the students in written tests, compulsory assignment reports and exams. The course awards the grades pass with distinction (VG) pass (G) or fail (U).

## Unauthorized aids during exams and assessments

If a student, by using unauthorized aids, tries to mislead during an exam or when a study performance is to be assessed, disciplinary measures may be taken. The term “unauthorized aids” refers to aids that the teacher has not previously specified as permissible aids and that may assist in solving the examination task. This means that all aids not specified as permissible are prohibited. The Swedish version has interpretative precedence in the event of a conflict.

## Remarks

Students must register for the courses themselves, or contact ETKS educational administration [eduetks@ltu.se](mailto:eduetks@ltu.se), not later than three days after the quarter commences. Failure to do so can result in the place being lost. This rule also applies to students with a guaranteed place.

## Overlap

The course R0008N is equal to R0026N, IEF336, U0016N

## Course offered by

Department of Social Sciences, Technology and Arts

## Modules

Code	Description	Grade scale	Cr	Status	From period	Title
0003	Written exam	U G VG *	6	Mandatory	A14	
0004	Compulsory assignments	U G#	1.5	Mandatory	A14	

## Study guidance

Study guidance for the course is to be found in our learning platform Canvas before the course starts. Students applying for single subject courses get more information in the Welcome letter. You will find the learning platform via My LTU.

## Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Social Sciences, Technology and Arts 2022-06-14

## Syllabus established

by Institutionen för Industriell ekonomi och samhällsvetenskap 2007-02-28