

SYLLABUS

Group accounting 7.5 credits R0020N

Koncernredovisning

Course syllabus admitted: Autumn 2024 Sp 1 - Present

DECISION DATE
2024-02-14

Group accounting 7.5 credits R0020N

Koncernredovisning

First cycle, R0020N

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 and completed courses of at least 60 credits in the subject area Business Administration with at least the grade Pass. This must include the following courses: Management of business (O0017N) 7,5 credits, Principles of Marketing (M0015N) 7,5 credits, Introductory Course Accounting and Control (R0008N) 7,5 credits, Models for Management Control (R0009N) 7,5 credits, or equivalent knowledge. The courses Financial accounting and international regulation (R0025N) 7,5 credits and Financial analysis and evaluation (R0027N) 7,5 credits is no requirement but it is recommended.

Selection

The selection is based on 1-165 credits.

Course Aim

Upon completion of this course the student should be able to:

- prepare consolidated accounts in accordance with Swedish law and standard setting,
- identify and analyze valuation problems in consolidated accounting,
- account for the principal differences between international and Swedish law in the area of consolidated accounting, and
- analyze the influence of different theoretical frameworks on the design and structure of consolidated financial statements.

Contents

The introductory part of the course deals with key concepts concerning group companies. Methods for goodwill accounting, deferred taxes, untaxed reserves, minority shareholding, intra-group transactions, associated companies and foreign subsidiaries are then covered. The methods are connected to applicable law, recommendations, standards and practice for the preparation of consolidated accounts. Valuation problems in consolidated accounting and elimination techniques are then discussed. The principal differences between IFRS and Swedish law are covered as well as key theoretical frameworks for consolidated accounting.

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. Written exam and mandatory assignments. 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 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. Due to similar content, the course can not be included in a degree together with the course R7004N or other courses with similar content.

The course R0025N Financial accounting and international regulation is no requirement but it is recommended.

Overlap

The course R0020N is equal to R7004N

Course offered by

Department of Social Sciences, Technology and Arts

Modules

Code	Description	Grade scale	Cr	Status	From period	Title
0001	Written Exam	U G VG *	6	Mandatory	A13	
0002	Assignment Reports	U G#	1.5	Mandatory	A13	

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 2024-02-14

Syllabus established

by Director of Undergraduate Studies Bo Jonsson, Department of Business Administration, Technology and Social Sciences 2013-02-18