

**SYLLABUS**

# **Accounting and Auditing**

## **7.5 credits R0022N**

**Redovisning och revision**

**Course syllabus admitted: Autumn 2014 Sp 2 - Autumn 2015 Sp 2**

**DECISION DATE**  
**2014-08-25**

# Accounting and Auditing 7.5 credits R0022N

## Redovisning och revision

### First cycle, R0022N

Education level	Grade scale	Subject	Subject group (SCB)
First cycle	U G VG	Företagsekonomi	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 Courses in accounting R0008N Introductory Course Accounting and Control and R0009N Models for Management Control or equivalent.

## Selection

The selection is based on 1-165 credits.

## Examiner

Monika Kurkkio

## Course Aim

Upon completion of the course, the student should be able to identify and account for basic accounting problems and have the ability to prepare an annual report containing various accruals, values and adjustments of the result. In preparing the annual report, the students should apply and interpret prevailing laws, accounting principles and recommendations that affect the accounting format. A computer-based accounting software should be used when preparing the annual report. Students should also be able to show basic knowledge of the accounting role and the different expectations the role entails.

## Contents

The course covers accounting and auditing. A central part of the course is the process of preparing various reports that together make up the annual report. In this process there a variety of opinions and professional judgments that needs to be considered, for example, difficulties in the process of assessing assets and liabilities, to determine the firm's revenues and expenses, and to decide what additional information should be included in the annual report. Finally, the purpose of auditing is debated as well as the different expectations on the role of the auditor.

## Realization

Each course occasion's language and form is stated and appear on the course page on Luleå University of Technology's website.  
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. Assignment reports and active participation in seminars. All seminars are compulsory. The course awards the grades pass with distinction (VG) pass (G) or fail (U).

## Remarks

Students must register to the courses themselves or contact the ETKS educational administration not later than 5 days after the quarter commences. Failure to do so can result in the place being lost. This also applies to the students with a place guarantee.

Due to similar content, the course can not be included in a degree together with the course R0010N or other course with similar content. Contact: ETKS educational administration [eduetks@ltu.se](mailto:eduetks@ltu.se).

## Literature. Valid from Autumn 2014 Sp 2

Johansson (red) Uppdrag revision – Revisorsprofessionen i takt med förväntningarna? Tryckt 2005 på SNS förlag.

## Course offered by

Department of Business Administration, Technology and Social Sciences

## Items/credits

Number	Type	Credits	Grade
0001	Compulsory assignments	7.5	U G VG

## 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 Bo Jonsson, Department of Business Administration, Technology and Social Sciences 2014-08-25

## Syllabus established

by Director of Undergraduate Studies Bo Jonsson, Department of Business Administration, Technology and Social Sciences 2014-02-14