

**SYLLABUS**

# **International financial accounting 7.5 credits R0024N**

**Internationell redovisning**

**Course syllabus admitted: Autumn 2016 Sp 1 - Autumn 2016 Sp 2**

**DECISION DATE  
2016-02-15**

# International financial accounting 7.5 credits R0024N

## Internationell redovisning

### First cycle, R0024N

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 Basic business administration 1-30 hp including courses M0015N Principles of Marketing, O0017N Management of business, 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 this course the student should be able to:

- explain the background and development of harmonized accounting standards
- describe and explain the conceptual framework of accounting and its qualitative characteristics
- interpret and apply International Financial Reporting Standards (IFRS) when preparing financial reports
- conceptually structure, analyze and manage accounting problems due to the application of IFRS

## Contents

This course requires basic knowledge in financial accounting. The focus is to develop an understanding of the conceptual and theoretical arguments that influence the preparation of financial reports. The theoretical framework includes inter alia definition of the elements of financial reporting, qualitative characteristics, dimensions and principles for accounting. The context of accounting is highlighted in this course by including some perceived benefits and obstacles to harmonized accounting standards. Accounting problems and dilemmas with applying international accounting standards are also highlighted in this course.

## Realization

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

The course is conducted through lectures and lessons.

Teaching might be in English.

## 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. The course awards the grades pass with distinction (VG), pass (G) or fail (U).

## Remarks

Students must register for the courses themselves, or contact ETKS educational administration [eduetks@ltu.se](mailto:eduetks@ltu.se), not later than five 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. The course is primarily aimed for students with specialization Accounting and Control.

## Overlap

The course R0024N is equal to R0025N

## Literature. Valid from Autumn 2016 Sp 1

Smith, D., Brännström, D. och Jansson, A.(2015) Redovisningens språk, upplaga 4, Studentlitteratur. Literature might be added.

## Course offered by

Department of Social Sciences, Technology and Arts

## Items/credits

No items/credits available

## 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.

## Syllabus established

by Director of Undergraduate Studies Bo Jonsson, Department of Business Administration, Technology and Social Sciences 2016-02-15