

SYLLABUS

Introductory Course Accounting and Control 7.5 credits U0016N

Inledande extern redovisning

Course syllabus admitted: Autumn 2020 Sp 2 - Present

**DECISION DATE
2020-08-21**

Introductory Course Accounting and Control 7.5 credits U0016N

Inledande extern redovisning

First cycle, U0016N

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 +

Swedish upper secondary school courses Mathematics 3b/3c (specifik entry A4).

Or:

Swedish upper secondary school course Mathematics C (specifik entry 4)

Selection

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

Examiner

Amanda Curry

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).

Remarks

Due to similar content, the course can not be included in a degree together with the course R0008N or other courses with similar content. Contact: ETKS educational administration eduetks@ltu.se.

Overlap

The course U0016N is equal to R0008N

Literature. Valid from Autumn 2019 Sp 1

Grönlund m fl (latest edition) Principbaserad redovisning, Studentlitteratur
Grönlund m fl (latest edition) Principbaserad redovisning - övningsbok, Studentlitteratur
Samt studieanvisning och övrig information som finns i Canvas

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	A18	
0002	Compulsory assignments	U G#	1.5	Mandatory	A18	

Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Business Administration, Technology and Social Sciences 2020-08-21

Syllabus established

by Director of Undergraduate Studies Daniel Örtqvist, Department of Business Administration, Technology and Social Sciences 2019-02-13