



GRADUATE SCHOOL

GM1401 Accounting, 7.5 higher education credits

Redovisning, 7,5 högskolepoäng

Second Cycle

Confirmation

This course syllabus was confirmed by School of Business, Economics and Law on 2017-01-17 and was last revised on 2017-08-14 by Faculty Board of the School of Business, Economics and Law to be valid from 2017-08-28, autumn semester of 2017.

Field of education: Social Sciences 100%

Department: Graduate School

Position in the educational system

The course Accounting is a course within the Master of Science programmes at the Graduate School, School of Business, Economics and Law, University of Gothenburg.

Main field of studies

Accounting and Financial Management

Specialization

A1N, Second cycle, has only first-cycle course/s as entry requirements

Entry requirements

To be eligible for the course Accounting the participant must fulfil the entrance qualifications for the Master of Science programme in Accounting and Financial Management. For programme specific entrance requirements, see programme syllabus.

Learning outcomes

After completion of the course, the student shall be able to:

1. Demonstrate knowledge and understanding of important concepts and practical issues of financial accounting and management accounting and control.

2. Demonstrate the ability to produce basic group accounts and explain the purposes of these as well as the ideas underlying group accounting.
3. Demonstrate the connection between organization's profitability, financing and growth, related to different types of risk.
4. Demonstrate the ability to identify and formulate both problems and solutions in the area of management accounting and control.

Course content

The course includes the regulation of financial accounting, basic concepts (e.g. relevance and faithful representation), and group accounting. Further, the course covers two important aspects of management accounting, management control alternatives and the design of performance measurement.

The course comprises two modules:

1. Financial Accounting
2. Management Accounting and Control

Module 1 focuses on regulation of financial accounting, basic concepts (e.g. relevance and faithful representation), and group accounting. The section on regulation deals with what rules there are, why there is regulation and the costs and benefits that regulation brings to the economy. Various regulation methods are dealt with, and the rules companies must follow today. The basic concepts section focuses on what underlying structures there are in accounting and how these structures are mirrored in a number of current accounting rules. The course also has a technically oriented section with a special focus on group accounting. In this section, students learn the format of group accounting and the financial concepts behind the methods for producing group accounts.

Module 2 deals with various perspectives of management accounting and control and is divided into two parts. The first part considers the link between organizational design and different forms of control where both behavioral and practical consequences of different forms of control are discussed. In the second part, students are trained in the connection between profitability, financing and growth related to different types of risk.

Form of teaching

The teaching consists of lectures and seminars including group work, individual assignments and oral presentations. Mandatory attendance at seminars is stated on the course schedule.

Language of instruction: English

Assessment

The learning outcomes are assessed through individually written exam, group and individual assignments. The exam covers learning outcome 1. The group assignments, including oral presentation, cover learning outcomes 2 and 4. The individual assignments cover learning outcome 3. In order to pass the course, the student must receive pass on all learning outcomes. The group assignments including the oral presentation are individually assessed. Absence from mandatory elements of the course can be substituted with alternative assignments.

If a student, who has failed the same examined component twice, wishes to change examiner before the next examination, a written application shall be sent to the department responsible for the course and shall be granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

In cases where a course has been discontinued or has undergone major changes, the student shall normally be guaranteed at least three examination occasions (including the ordinary examination) during a period of at least one year from the last time the course was given.

The number of examinations is limited to five.

Grades

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

Pass is required on all learning outcomes. The grade (A-E) corresponds to the total score a student obtains on the written exam. To receive a pass grade (A-E) $\geq 50\%$ points is required. The scale is tied to fixed score intervals:

A: 85%-100%;

B: 75%-84%;

C: 68%-74%;

D: 60%-67%;

E: 50%-59%;

F: <50%

Course evaluation

The course will be evaluated upon completion. The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.

