



COURSE SYLLABUS **Business Administration, 7.5 credits**

Business Administration, 7,5 högskolepoäng

Course Code: LBAG15	Education Cycle: First-cycle level
Confirmed by: Director of Education Apr 7, 2015	Disciplinary domain: Social sciences
Revised by: Director of Education Aug 10, 2017	Subject group: FE1
Valid From: Autumn 2017	Specialised in: G1N
Version: 3	
Reg number: HLK 2017/3087-313	

Intended Learning Outcomes (ILO)

On completion of the course, the students should be able to:

Knowledge and understanding

- explain and discuss fundamental financial and managerial concepts in accounting and finance
- understand the differences between financial and managerial accounting
- understand the financial statement analysis
- understand the concept of investment decision making

Skills and abilities

- perform double entry bookkeeping
- prepare basic financial statements
- make basic investments calculations
- identify the challenges for investment decision making

Judgement and approach

- analyze and discuss financial statements
- identify the challenges for investment decision making

Contents

The course serves as an introduction to the financial side of running a business. The students are introduced to financial accounting terminology and practice; basic components of a financial statement, basic records, accruals and deferrals, and the compilation of an end-year report. The examination determines the final grade, along with a small group assignment.

Type of instruction

The teaching is conducted in English.

Prerequisites

General requirements and English proficiency is required. Exemption is granted from the requirement in Swedish.

Examination and grades

The course is graded A, B, C, D, E, FX or F.

The grades A, B, C, D and E are all passing grades. For courses with more than one examination, students are given a final grade based on an overall assessment of all examinations included in the course. The final grade of the course is issued only when all course units have been passed.

The examination is based on instruction and course literature.

The examination must allow for students to be assessed on an individual basis. Students may not make a second attempt at any examination (or element of examination) already passed in order to receive a higher grade. Further information concerning assessment and grading criteria is provided in a study guide distributed at the beginning of the course.

Students are guaranteed a minimum of three examination occasions, including the regular occasion.

If a student has failed the same examination three times, the student is entitled to request that the next examination is assessed and graded by a new examiner if possible. The decision to accept or reject such a request is made by the vice dean of education.

In case the course is terminated or significantly altered, examination according to the present course syllabus shall be offered on at least two occasions in the course of one year after the termination/alteration.

Registration of examination:

Name of the Test	Value	Grading
Individual written examination	6 credits	A/B/C/D/E/FX/F
Group assignment	1.5 credits	A/B/C/D/E/FX/F

Course evaluation

At the end of the course, a course evaluation is performed and commented on by the course coordinator and, if possible, a student/students (course developer/s). The course evaluation, which is published on the relevant learning platform and submitted to the study administration, is to function as a basis for future improvements to the course.

Course literature

Per Arvidson, Thomas Carrington och Gustav Johed. Den Nya Affärsredovisningen, Liber (senaste upplagan)

Per Arvidson, Thomas Carrington och Gustav Johed. Den Nya Affärsredovisningen, Övningsbok (senaste upplagan)