



COURSE SYLLABUS

Advanced Financial Accounting, 7.5 credits

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Course Code: JAFR27	Education Cycle: Second-cycle level
Confirmed by: Council for Undergraduate and Masters Education Oct 26, 2016	Disciplinary domain: Social sciences
Revised by: Council for Undergraduate and Masters Education May 7, 2020	Subject group: FE1
Valid From: Aug 17, 2020	Specialised in: A1N
Version: 4	Main field of study: Business Administration

Intended Learning Outcomes (ILO)

On completion of the course the students will be able to

Knowledge and understanding

1. Understand and describe the main theories in the field of financial accounting.
2. Understand and describe the development of international accounting standards.
3. Understand and describe the interrelation between different theoretical approaches and international accounting standards.
4. Understand and describe the conceptual development, paradigms and methods in the field of accounting and auditing.

Skills and abilities

5. Demonstrate the application and use of main theories in the field of financial accounting.
6. Demonstrate the practical application of international accounting standards.
7. Apply accounting theories and international accounting standards on real life cases.

Judgement and approach

8. Problematize emergent issues in the field of accounting and auditing from theoretical and practical angles.
9. Critically assess the role of accounting and auditing in different organizational contexts.

Contents

The aim of the course is to enable students to develop specialized theoretical and practical knowledge of accounting and auditing focusing on international contexts and different types of organizations. The course combines variety of theories and perspectives to enable an understanding of accounting and auditing choices, practices and standards.

The course elaborates on the development and application of accounting norms and principles and provides advanced theoretical and practical knowledge on the emergence and application of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA). The course further provides advanced understanding of the accounting choices and their impact on organizations and their stakeholders.

The course further elaborates on the role of auditing and auditors in different contexts and provide advanced understanding of auditing theory and practice.

Connection to Research and Practice

This is a theoretically as well as practically oriented course in advanced financial accounting. The theory is being exemplified through its application on the real life cases. The course also exemplifies the interaction between accounting theory and practice by the means of state-of-the-art empirical research in the field of financial accounting and auditing. Finally, the course introduces students to international accounting and auditing standards and scrutinizes their development and application by applying theoretical lenses.

Type of instruction

Lectures, exercises, case studies, workshops and seminars.

The teaching is conducted in English.

Prerequisites

Bachelor's degree in Business Administration or Economics (i.e. the equivalent of 180 ECTS credits at an accredited university), including 22.5 credits within accounting.

Examination and grades

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

Individual written assignments (ILOs: 1-4 and 8-9) representing 5 credits

Group assignments, written and oral (ILOs: 5-7) representing 2,5 credits

Registration of examination:

Name of the Test	Value	Grading
Individual written assignments ¹	5 credits	A/B/C/D/E/FX/F
Group assignments, written and oral ¹	2.5 credits	A/B/C/D/E/FX/F

¹ Determines the final grade of the course, which is issued only when all course units have been passed.

Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by programme directors and discussed in programme groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

Other information

Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

Course literature

Literature

Deegan, C. & Unerman, J. (2011). *Financial accounting theory*. (2. European ed.) Maidenhead: Mc Graw-Hill Education. Vancouver

Selected research articles related to the topic.