



## COURSE SYLLABUS

# Accounting Theory and Group Accounting, 7.5 credits

*Redovisningsteori och koncernredovisning, 7,5 högskolepoäng*

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<b>Course Code:</b> ACEN13	<b>Education Cycle:</b> First-cycle level
<b>Confirmed by:</b> Council for Undergraduate and Masters Education Jan 4, 2013	<b>Disciplinary domain:</b> Social sciences
<b>Revised by:</b> Jan 9, 2024	<b>Subject group:</b> FE1
<b>Valid From:</b> Mar 29, 2021	<b>Specialised in:</b> G2F
<b>Version:</b> 9	<b>Main field of study:</b> Business Administration

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### Type of instruction

The teaching is normally conducted in Swedish, but can occasionally be in English.

### Prerequisites

### Examination and grades

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

Registration of examination:

Name of the Test	Value	Grading
Individual written examination <sup>1</sup>	4 credits	A/B/C/D/E/FX/F
Group assignment <sup>1</sup>	3.5 credits	A/B/C/D/E/FX/F

<sup>1</sup> Bestämmer kursens slutbetyg vilket utfärdas först när samtliga moment godkänts.

### Course literature

- Carlsson, J. och Sandell, N; Koncernredovisning, Liber, senaste upplagan.
- Kurskompendie
- FAR komplett tillgänglig via Högskolebibliotekets hemsida
- Frostenson, M. Redovisningsteori, Studentlitteratur, senaste upplagan.