



# HU1800 External Accounting

## 7.5 credits

### Extern redovisning

This is a translation of the Swedish, legally binding, course syllabus.

If the course is discontinued, students may request to be examined during the following two academic years

### Establishment

Course syllabus for HU1800 valid from Autumn 2007

### Grading scale

A, B, C, D, E, FX, F

### Education cycle

First cycle

### Main field of study

Technology

### Specific prerequisites

### Language of instruction

The language of instruction is specified in the course offering information in the course catalogue.

## Intended learning outcomes

The goal of the course is to give detailed knowledge of modern accounting theory and ability to handle essential concepts and methods in analysing questions within accounting. The course will also give knowledge in tax- and financing.

After completed course the student is expected to:

- Have knowledge of essential concepts in accounting with emphasis on smaller companies, especially limited liability companies
- Be able to apply laws that regulate the companies' accounting, reporting and taxation
- Be able to enter different business events and establish closure, and understand how different measures at closure affect the company results and economical position
- Be able to identify, structure and analyse problems within subject field accounting
- Have knowledge in Swedish and international accounting practice
- Have insight in valuation problems that exist in valuation of assets
- Be able to make analysis from a closure
- Be competent in tax- and financing questions

## Course contents

- Accounting in a broader consistency
- Accounting basics
- Running bookkeeping with simple accounts
- Accruals and their purpose
- Valuation problems in connection with accounting
- Accounting in limited liability companies
- Shareholders' equity in different company forms
- The annual report and its contents
- Financial analysis and cash flow analysis and their conditions
- Financing questions (banks, ALMI, Nutek, SIC, Industry Fond, benefits)
- Insurance questions (company and responsibility insurances)
- Basic concern accounting

## Course literature

Thomasson, J & Arvidsson, P: The New Accounting, Liber

Thomasson, J: The New Accounting – Exercise book and solutions book, Liber (voluntary)

## Examination

- TEN<sub>1</sub> - Examination, 4.5 credits, grading scale: A, B, C, D, E, FX, F

- ÖVN1 - Exercises, 3.0 credits, grading scale: P, F

Based on recommendation from KTH's coordinator for disabilities, the examiner will decide how to adapt an examination for students with documented disability.

The examiner may apply another examination format when re-examining individual students.

## Other requirements for final grade

Passed written examination (TEN1; 4,5 cr.).

Passed exercise in financial analysis/cash flow analysis (ÖVN1; 3 cr.).

In total credit rate A-F

## Ethical approach

- All members of a group are responsible for the group's work.
- In any assessment, every student shall honestly disclose any help received and sources used.
- In an oral assessment, every student shall be able to present and answer questions about the entire assignment and solution.