



# HU1800 External Accounting

## 7.5 credits

Extern redovisning

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

### Establishment

Course syllabus for HU1800 valid from Spring 2019

### 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

For grade pass, E, the student shall:

- account for relevant aspects of sustainable development
- the role of accounting in decision making
- Be able to apply laws that regulate the companies' accounting, reporting and taxation
- Have knowledge of essential concepts in accounting with emphasis on smaller companies, especially limited liability companies
- Be able to enter different business transactions and establish closure, and understand how different measures at closure affect the company results and economical position
- Have knowledge of corporate taxation and environmental and sustainability accounting
- Be able to identify, structure and analyse problems within subject field accounting
- Have knowledge in Swedish and international accounting practice and use of accounting software
- Have insight in valuation problems that exist in valuation of assets
- Be able to close accounting books and make analysis from a closure
- Analyse accounting, book keeping and annual reports

## 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
- Insurance questions (company and responsibility insurances)

## Course literature

Thomasson J, Arvidsson P, m.fl., Den nya affärsredovisningen, Liber, senaste upplaga

Thomasson, m.fl. Den nya affärsredovisningen övningsbok samt lösningar(frivilligt)

Företagsekonomi 100, Liber, Faktabok, Övningsbok, senaste upplaga

## Examination

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

- TEN1 - Examination, 4.5 credits, grading scale: A, B, C, D, E, FX, 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.

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

## 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.