



HU1904 Account and Entrepreneurship 7.5 credits

Redovisning och entreprenörskap

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

Establishment

Course syllabus for HU1904 valid from Autumn 2012

Grading scale

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

Education cycle

First cycle

Main field of study

Technology

Specific prerequisites

Knowledge corresponding to the course HU1900 Economics and Organisation 7,5 credits.

Language of instruction

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

Intended learning outcomes

After completed course the student is expected to:

- Have knowledge in 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 an international accounting practice
- Have insight in valuation problems that exist in valuation of assets
- Be able to make analysis from a closure
- Have theoretical and practical knowledge in starting a company
- 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 its conditions
- Company culture
- Registration at the Swedish Patent and Registration Office
- Tax- and fee reports to the Swedish Tax Office
- Insurance questions (company and responsibility insurances)
- Financing questions (banks, ALMI, Nutek, SIC, Industry Fond, benefits)
- Juridical questions (confidentiality agreements, partner agreements)
- Export and import (inside and outside the EU, trade obstacles)

Disposition

Lectures

Study visits to companies

Course literature

Thomasson J, m.fl. Den nya affärsredovisningen, Liber
Thomasson J, m.fl. Den nya affärsredovisningen övningsbok samt lösningar (frivilligt)
Analyskompendium i Redovisning, KTH Telge

Litteratur i Entreprenörskap kommer att delas ut i kursen.

Examination

- ÖVN1 - Exercises, 1.5 credits, grading scale: P, F
- TEN1 - Examination, 3.0 credits, grading scale: A, B, C, D, E, FX, F
- RED1 - Account, 1.5 credits, grading scale: P, F
- RED2 - Account, 1.5 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.

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.

Approved accounting and Cash flow analysis (RED1)

Approved exercise (ÖVN1)

Approved Practice in Entrepreneurship(RED2)

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.