



ML1114 Accounting 6.5 credits

Redovisning

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

Establishment

Course syllabus for ML1114 valid from Autumn 2014

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

On completion of the course, the student should be able to:

- explain central concepts within the field of accounting with an emphasis on industrial limited liability companies
- apply laws that regulate the company's accounting and the design of the annual report
- record different commercial transactions, establish closure and explain how different measures at closure affect the companies' taxation, results and economical position
- identify, structure and analyse problems in the field of accounting
- apply the rules that apply at valuation of both fixed and current assets
- make an analysis of a closure
- analyse a company's cash flow

Course contents

- Accounting basics, Swedish commercial legislation
- Running bookkeeping with simple accounts
- Accruals
- Valuation problems in connection with accounting
- Accounting in limited liability companies with industrial activities
- Shareholders' equity in different company types
- Untaxed reserves
- The annual report and its contents and design
- Financial analysis and cash flow analysis

Disposition

Lectures
Exercises

Course literature

Meddelas senast en månad innan kursstart

Examination

- ÖVN1 - Exercise, 1.5 credits, grading scale: P, F
- RED1 - Presentation, 1.5 credits, grading scale: P, F
- TEN1 - Written examination, 3.5 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

Approved written examination

Approved presentation

Approved exercise

The final grade is set based on the grade of the written examination

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.