



## HÖGSKOLAN I GÄVLE

### Financial accounting and sustainability reporting 7.5 cr

*Finansiell redovisning och hållbarhetsrapportering 7,5 hp*

Set by Faculty of Education and Business Studies

**Version**

**Set at**

**Valid from**

2/19/18

**HT2018**

<b>Level</b>	A1N
<b>Education level</b>	Second cycle
<b>Course identifier</b>	FEA006
<b>Credits</b>	7.5 cr
<b>Main field of study</b>	Business Administration
<b>Subject group</b>	Business Administration
<b>Disciplinary domain</b>	Social sciences 100.0 %

**Learning outcomes** After this course, the student should be able to:

**Knowledge and understanding**

- at a deeper level describe the contextual setting of financial and sustainability accounting and how accounting and reporting are developed both in Sweden and internationally.
- understand accounting principles and their significance for accounting standards nationally and internationally.
- demonstrate in-depth knowledge of the financial accounting's and sustainability reporting's international taxonomy.

**Competence and skills**

- independently explain and critically interpret current norms regarding legislation and recommendations/standards from established Swedish and international regulators.
- at an advanced level independently identify, formulate and reflect upon issues in accordance with applicable laws, norms and practices.
- seek, gather, evaluate and critically interpret national and international organisation's financial accounting and sustainability reporting.

**Judgement and approach**

- identify the need for further knowledge about financial accounting and sustainability

reporting regulation.

- show and in-depth insight of the role of science in financial accounting and sustainability reporting.

**Course content**

The aim of the course is that students should be able to solve various theoretical and practical questions which relates to production and consumption of financial reports and sustainability reports. The course is divided into five parts:

- 1) National and international development and regulation of financial accounting and sustainability reporting.
- 2) Consolidated financial statements according to IFRS.
- 3) The link between accounting principles, accounting standards and reporting.
- 4) Current research issues related to International financial reporting and sustainability reporting.
- 5) Issues related to corporate accounting compliance with and penalties for non-compliance.

**Teaching**

Lectures, application exercises, seminars and supervision. The course is held in English.

**Prerequisites**

- A completed Bachelor's degree, corresponding to a Swedish Bachelor's degree (180 ECTS), or equivalent academic qualifications from an internationally recognised university .
- Business Administration as Major (90 ECTS) or equivalent.
- At least 30 ECTS credits in financial accounting and at least 30 ECTS management accounting and control
- English language proficiency equivalent to (the Swedish upper secondary school) English 6

**Examination**

Written exam/assignments/seminars/oral presentations

**Grade**

A, B, C, D, E, Fx, F

**Sustainable environment**

The majority of the course content deals with sustainable development..

**Module**

0010 Financial accounting and sustainability reporting

7.5 cr

Grade: AF