



## International accounting Internationell redovisning

7.5 credits

7.5 högskolepoäng

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**Ladok Code:** 22IR1D

**Version:** 14.2

**Established by:** Committee for Education in Business and Working Life 2024-04-10

**Valid from:** Autumn 2024

**Education Cycle:** Second cycle

**Main Field of Study (Progressive Specialisation):** Business Administration (A1N)

**Disciplinary Domain:** Social sciences

**Prerequisites:** Accounting Theory and Consolidated Accounting 7.5 credits or equivalent.

**Subject Area:** Business Administration

**Grading Scale:** Fail (U), Pass (G) or Pass with Distinction (VG)

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### Content

The course starts by presenting theories that explain the differences and similarities between the accounting systems of different countries. It also discusses different models for classifying (grouping) countries in the accounting field and the harmonisation efforts that have been and are being made in international accounting, as well as the problems associated with harmonising accounting between countries and between companies. The course also includes problematisation of the content of international accounting standards.

### Learning Outcomes

The overall objective of the course is for participants to increase their knowledge and understanding of advanced topics in international accounting. The intention is that after completing the course the student will be able to interpret, analyse, and explain the differences and similarities in accounting for sophisticated items in companies operating internationally.

After completing the course, the student will be able to:

#### *Knowledge and understanding*

1.1 describe theories in international accounting that explain differences and similarities between different countries' accounting and differences and similarities between different companies' accounting,

1.2 describe the content of international accounting standards and variations in the interpretation of this content in company accounts,

#### *Skills and abilities*

2.1 apply international accounting theories and standards to analyse and explain the structure of corporate accounting,

#### *Judgement and approach*

3.1 critically review and evaluate the accounting of internationally operating companies using theories, principles and international accounting standards to identify discrepancies between standards and practice; and

3.2 critically examine different valuation models prescribed over time in international accounting.

### Forms of Teaching

The teaching is in the form of lectures, group work and seminars. The literature is mainly in English.

The languages of instruction are English and Swedish.

### Forms of Examination

The course will be examined through the following examination elements:

#### *Exam – individual written exam*

Learning outcomes: 1.1, 1.2 och 2.1

Credits: 4.5

Gradingscale: Fail (U), Pass (G) or Pass with Distinction (VG)

#### *Written group assignment(s) and active seminar participation*

Learning outcomes: 1.1, 1.2, 2.1, 3.1 and 3.2

Credits: 3

Gradingscale: Fail (U) or Pass (G)

To obtain the grade Pass on the entire course, the student must pass the exam and the group assignment(s) along with the seminar participation. To obtain the grade Pass with Distinction on the entire course, a grade of Pass with Distinction on the exam is also required.

If the student has received a decision/recommendation regarding special pedagogical support from the University of Borås due to disability or special needs, the examiner has the right to make accommodations when it comes to examination. The examiner must, based on the objectives of the course syllabus, determine whether the examination can be adapted in accordance with the decision/recommendation.

Student rights and obligations at examination are in accordance with guidelines and rules for the University of Borås.

### **Literature and Other Teaching Materials**

Doupnik, T., Finn, M., Gotti, G. & Perera, H. (2024). *International accounting*. e-book with connect. London: McGraw Hill.

IFRS/IAS

Additional course literature and other teaching materials are provided/informed about via the learning platform (max 350 pages).

### **Student Influence and Evaluation**

The course is evaluated in accordance with current guidelines for course evaluations at the University of Borås in which students' views are gathered. The course evaluation report is published and returned to participating and prospective students in accordance with the above-mentioned guidelines and will be taken into consideration in the future development of courses and education programmes.

Course coordinators are responsible for ensuring that the evaluations are conducted as described above.

### **Miscellaneous**

The course is part of the Business Administration Programme and a freestanding course.