



## International accounting Internationell redovisning

7.5 credits

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**Ladok Code:** 22IR1D

**Version:** 15.2

**Established by:** Committee for Education in Business and Working Life 2025-03-12

**Valid from:** Autumn 2025

**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 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,
- 2.2 be able to read, interpret and assess academic research articles in the field of international accounting, and
- 2.3 to present and lead academic discussions.

#### *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 seminars, group works and individual assignments. 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:

### *Seminar 1 and written group assignment*

Learning outcomes: 1.1, 1.2, 2.1, 2.2, 2.3, 3.1 och 3.2

Credits: 1

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

### *Seminar 2 and written group assignment*

Learning outcomes: 1.1, 1.2, 2.1, 2.2, 2.3, 3.1 och 3.2

Credits: 1

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

### *Seminar 3 and written group assignment*

Learning outcomes: 1.1, 1.2, 2.1, 2.2, 2.3, 3.1 och 3.2

Credits: 1

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

### *Seminar 4 and written group assignment*

Learning outcomes: 1.1, 1.2, 2.1, 2.2, 2.3, 3.1 och 3.2

Credits: 1

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

### *Written individual assignment*

Learning outcomes: 1.1, 1.2, 2.1 och 2.2.

Credits: 3.5

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

The course is examined through active participation in four mandatory seminars including group assignments, as well as an individual assignment. The grade for the entire course is based on an assessment of all parts of the examination.

To obtain the grade Pass (G) on the entire course, the student must obtain pass on all the examination parts. To obtain the grade Pass with Distinction (VG), it is also required that at least two seminars with their assignments are passed with distinction and that the individual assignment is passed with distinction.

The seminars are mandatory, and students are expected to actively participate. If a student cannot attend a seminar, supplemental assignments can be requested by the teacher.

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

Selected research articles in financial accounting, financial reporting and international accounting. Articles are presented via the learnings platform before the start of the course.

## 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 as well as for international students.

