



APPLIES TO ACADEMIC YEAR 2011/2012

EXC 2601 Financial Accounting I - RE-SIT EXAM

Programme

Re-sit examination

Responsible for the course

Janicke L Rasmussen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

9

Language of instruction

English

Introduction

Objective

The primary objective is to give the students an understanding of the basic principles of accounting and a comprehensive conceptual foundation and understanding of the basis for the accounting system, as well as an insight into the basic principles of accounting theory as a basis for further studies in accounting. The student shall also be able to carry through a financial statement analysis through commonly used key figures.

Prerequisites

No particular prerequisites are required

Compulsory reading

Books:

Harrison, Walter T. and Charles T. Horngren. 2008. Financial accounting. 7th ed. Upper Saddle River, N.J.: Pearson Prentice Hall

Other:

Materials handed out in lecture

Recommended reading

Course outline

The major users of financial statements, assessment methods and accounting models, accounting for short term assets, accounting for long term assets, accounting for liabilities, accounting for equity, accounting for taxes, preparing basic income statements and balance sheets, preparing cash flow statement. Analysing the financial report through a ratio analysis.

Computer-based tools

The use of computer-based tools is highly recommended

Course structure

The course will be based upon 54 lectures-hours and group activities

Examination

A case will be handed out about 4 weeks before the exam. The students should solve the case and bring the case text as well as their own solution of the case to the exam. A three-hour individual written examination, which counts 100% of the final mark, completes the course. The examination will partly be based on the case.

Examination code(s)

EXC 26011 - A three-hours written exam accounts for 100% of the final mark in the course
EXC 2601 Financial accounting I, 9 ECTS credits

Examination support materials

All aids + calculator TEXAS INSTRUMENTS BA II Plus™ are allowed.

Exam aids at written examinations are explained under exam information in our web-based Student handbook. Please note use of calculator and dictionary.

<http://www.bi.edu/studenthandbook/examaids>

Re-sit examination

Due to changes in our Bachelor Programmes from autumn 2009, there will also be changes in every single course. This course was lectured for the last time spring 2009. A re-sit exam will be offered every term from autumn 2009 up to and including spring 2012.

Additional information