

M2: Financial Accounting

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| Title | M2: Financial Accounting |
| Semester | F2023 |
| Master programme in | Social Entrepreneurship and Management |
| Type of activity | Course |
| Teaching language | English |
| Study regulation | Read about the Master Programme and find the Study Regulations at ruc.dk |

REGISTRATION AND STUDY ADMINISTRATIVE

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| Registration | Sign up for study activities at STADS Online Student Service within the announced registration period, as you can see on the Study administration homepage . When signing up for study activities, please be aware of potential conflicts between study activities or exam dates. The planning of activities at Roskilde University is based on the recommended study programs which do not overlap. However, if you choose optional courses and/or study plans that goes beyond the recommended study programs, an overlap of lectures or exam dates may occur depending on which courses you choose. |
| Number of participants | |
| ECTS | 5 |
| Responsible for the activity | Lone Samuelsson (losa@ruc.dk) |
| Head of study | Luse Li Langergaard (luiseli@ruc.dk) Linda Lundgaard Andersen (lla@ruc.dk) |
| Teachers | |
| Study administration | IMT Registration & Exams (imt-exams@ruc.dk) |
| Exam code(s) | U60217 |

ACADEMIC CONTENT

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| Overall objective | The objective of this course is to allow students to acquire knowledge of financial accounting as a method used to communicate the economic situation of an enterprise. The students will be able to read the accounts of other enterprises and produce their own. The purpose is to give students basic knowledge about Financial Accounting for social |
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| | enterprises so that they are able to understand and analyse traditional financial accounting information. |
| Detailed description of content | <p>The course introduces the students to financial accounting. It is focused on reading and understanding of financial reports with the content of the following statements: Profit and loss, financial position, cash flow and changes in equity. The students also learn to understand and calculate the key figures of the financial report. They also learn about cash flow budget. The students also try in a very simple way to make their own financial report with an exercise, where they simulate starting a social enterprise.</p> <ul style="list-style-type: none"> • Themes: Profit and loss, financial position, cash flow and changes in equity • Central questions and problems: How do enterprises report their financial situation. • Purposes: to learn to read a financial report • Methods: theoretical lectures, studying real financial reports, doing an ongoing exercise, where they add to the financial report of a new small social enterprise, starting with a cashflow budget and finishing with analyzing the key figures of the financial report. • Concepts, theories: Financial Accounting • Data, materials: book, financial reports and a homemade exercise |
| Course material and Reading list | |
| Overall plan and expected work effort | <p>Study intensity</p> <p>5 ECST = 135 hours</p> <p>The course is a 5 ECTS and has a total of 135 working hours for students.</p> <p>This includes all activities, such as participation in class, preparation, reading and exam.</p> <p>Calculation of expected work:</p> <ul style="list-style-type: none"> • Teaching hours: 8 sessions of 3 hours each, a total of 24 teaching hours. Optional: Before each class there is a session of one hour where the students could get individual help. • Preparation for each for the 8 classes: 8 hours – a total of 64 hours. • Preparation for trial exam: 4 hours • Preparation for exam: 41 hours • Exam incl preparation and waiting: 2 hours <p>Teaching and learning activities</p> <ul style="list-style-type: none"> • In class teaching • Working with real financial reports • Exercises solved in study groups • Presentations • Peer feedback • Homework individually/in study groups |
| Format | |

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| Evaluation and feedback | The course is evaluated with an individual survey and with an oral evaluation in class of the last session of the course. |
| Programme | |
| ASSESSMENT | |
| Overall learning outcomes | <p>After completing this course, students will be able to:</p> <ul style="list-style-type: none"> • Analyse and discuss financial accounts for social enterprises and information provided by key figures and concepts. • Read and understand company financial accounts. • Analyse and discuss the structure and content of the profit and loss account and balance sheet. • Compile balance sheets for social enterprises. • Calculate various key figures for financial accounts. • Assess and discuss how accounting can aid social entrepreneurs. |
| Form of examination | <p>Individual oral exam with time for preparation.</p> <p>Time for preparation including time to pick a question by drawing lots: 25 minutes. Time allowed for exam including time used for assessment: 25 minutes.</p> <p>Permitted support and preparation materials: All.</p> <p>Assessment: Pass/Fail. Moderation: Internal co-assessor.</p> |
| Form of Re-examination | Samme som ordinær eksamen / same form as ordinary exam |
| Type of examination in special cases | |
| Examination and assessment criteria | <p>It will be assessed to which degree the student demonstrates that they:</p> <ul style="list-style-type: none"> • can read and understand a profit and loss statement • can read and understand a financial position • can read and understand a cash flow report • understand the connection between the three reports • know and understand the concepts in a financial report • understand the most important key figures • understand what a financial report tells you, but also what you can not read from it |
| Exam code(s) | Exam code(s) : U60217 |

Course days:

Hold: 1

Financial Accounting (SEM)

time 10-02-2023 08:15 til
10-02-2023 12:00

location 07.1-033 - undervisningslokale (30)

Teacher Lone Samuelsson (losa@ruc.dk)

Financial Accounting (SEM)

time 17-02-2023 08:15 til
17-02-2023 12:00

forberedelsesnorm ikke valgt

forberedelsesnorm D-VIP ikke valgt

location 04.2-025 - teorirum (40)

Teacher Lone Samuelsson (losa@ruc.dk)

Financial Accounting (SEM)

time 24-02-2023 08:15 til
24-02-2023 12:00

forberedelsesnorm ikke valgt

forberedelsesnorm D-VIP ikke valgt

location 04.2-025 - teorirum (40)

Teacher Lone Samuelsson (losa@ruc.dk)

Financial Accounting (SEM)

time 03-03-2023 08:15 til
03-03-2023 12:00

forberedelsesnorm ikke valgt

forberedelsesnorm D-VIP ikke valgt

location 06.1-032 - teorirum (65)

Teacher Lone Samuelsson (losa@ruc.dk)

Financial Accounting (SEM)

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|-------------------------|--|
| time | 10-03-2023 08:15 til 10-03-2023 12:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | 40.2-25 - teorirum (foldedør ud til kantineområdet) (50) |
| Teacher | Lone Samuelsson (losa@ruc.dk) |

Financial Accounting (SEM)

| | |
|-------------------------|--|
| time | 17-03-2023 08:15 til 17-03-2023 12:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | 04.2-025 - teorirum (40) |
| Teacher | Lone Samuelsson (losa@ruc.dk) |

Financial Accounting (SEM)

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|-------------------------|--|
| time | 24-03-2023 08:15 til 24-03-2023 12:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | 08.2-032 - teorilokale (80) |
| Teacher | Lone Samuelsson (losa@ruc.dk) |

Financial Accounting (SEM)

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|-------------------------|--|
| time | 31-03-2023 08:15 til 31-03-2023 12:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | 04.2-025 - teorirum (40) |
| Teacher | Lone Samuelsson (losa@ruc.dk) |

Financial Accounting - Oral examination (SEM)

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|-------------------------|--|
| time | 12-04-2023 08:15 til 14-04-2023 18:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | Se moodle / See moodle |

Financial Accounting - Oral reexamination (SEM)

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| time | 13-06-2023 08:15 til 13-06-2023 18:00 |
| forberedelsesnorm | ikke valgt |
| forberedelsesnorm D-VIP | ikke valgt |
| location | 44.2-06 - grupperum (8) / 44.2-08 - grupperum (8) |