

## COURSE SYLLABUS

### Introduction to Financial Reporting, 5 credits

*Introduction to Financial Reporting, 5 högskolepoäng*

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Course Code: J1ITFR	Education Cycle: First-cycle level
Confirmed: Mar 30, 2026	Disciplinary domain: Social sciences
Valid From: Aug 31, 2026	Subject group: Business Administration
	Specialised in: G1N First cycle, has only upper-secondary level entry requirements
	Main field of study: Business Administration

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### Intended Learning Outcomes (ILO)

On completion of the course you will be able to:

#### Knowledge and Understanding

1.1 Explain central theories, frameworks, and concepts from business administration and/or economics and apply these to clearly defined problems or cases.

#### Skills and Abilities

2.4 Apply appropriate tools, techniques, or models to analyse problems and formulate informed recommendations, recognising their opportunities and limitations.

3.1 Communicate arguments, analyses, and results clearly and coherently in writing, using appropriate academic standards.

3.4 Collaborate effectively in team and project settings delivering results in accordance with requirements.

#### Judgement and Approach

4.2 Reflect on the individual, societal, and organisational consequences of business and/or policy practices, and recognise related professional and ethical responsibilities.

### Content

This course introduces you to the fundamental concepts, principles, and practices of financial accounting and how they support business decision-making. You will learn about the accounting cycle—how financial information is recorded, summarised, and reported in accordance with Generally Accepted Accounting Principles (GAAP). The course introduces the essential financial statements—the income statement, balance sheet, and cash flow statement—and the key concepts underlying them.

Through lectures, seminars, and case studies, you will explore how accounting contributes to accountability, transparency, and strategic planning in both private and public organisations. You will also examine how different stakeholders, such as managers, investors, and regulators, use accounting information to make informed decisions.

By the end of the course, you will be able to describe, analyse, and communicate basic financial information, understand the ethical responsibilities of accountants, and apply accounting principles to simple business transactions. The course serves as a foundation for further studies in financial accounting, management accounting, and finance, and is designed for students with no prior accounting experience.

### **Connection to Research**

This course connects to contemporary research in financial accounting and reporting by introducing you to key academic perspectives on how financial information is produced, interpreted and used in decision-making. In addition to the course literature and professional standards, selected academic articles may be used to illustrate how financial reporting practices are studied and evaluated.

You are encouraged to critically engage with financial information and the assumptions underlying financial reporting. You will be introduced to basic analytical approaches widely used in accounting when studying organisational performance, financial stability and market outcomes. Through this process, you will gain insight into how empirical financial data can be used to draw conclusions about organisational performance.

Financial reporting and financial analysis play an important role in understanding how organisations grow, how ownership structures influence financial decisions, and how organisations communicate financial performance to stakeholders. By developing foundational knowledge in financial reporting and financial analysis, you gain analytical tools that are relevant for engaging with research and practical issues related to entrepreneurship, renewal and ownership.

### **Connection to Practice**

This course is designed to connect theoretical concepts in financial reporting with real-world business practices. Financial reports are key tools used by different stakeholders to evaluate the financial performance and position of organisations. By learning how financial reports are prepared, interpreted and analysed, you will develop skills that are relevant to professional roles in business.

Throughout the course, you will work with financial statements and reports from real organisations. This will allow you to see how accounting standards and reporting principles are applied in practice and how financial information is communicated to stakeholders. In addition, the group assignment stimulates tasks commonly performed by business professionals when evaluating an organisation's performance and financial health. By engaging with real organisational data and collaborating in teams, you will gain practical experience in applying analytical skills, interpreting financial information and communicating analytical findings. This practical orientation of linking academic learning to competencies used in professional financial analysis and decision-making makes this course highly relevant.

### **Connection to Ethics, Responsibility, Sustainability (ERS)**

This course integrates perspectives on ethics, responsibility and sustainability by highlighting the role of financial reporting in promoting transparency, accountability and responsible decision-making in organisations. Financial reports are an important means through which organisations communicate their financial performance and position to various stakeholders. Therefore, understanding how financial information is prepared and interpreted has important ethical and societal implications.

Throughout the course, you are introduced to the ethical responsibilities associated with financial reporting, including the importance of accuracy, transparency, and compliance with accounting standards. Discussions address how financial information can influence economic decisions and how misleading or incomplete reporting may affect stakeholders and public trust in organisations and financial markets.

The ethics, responsibility and sustainability perspectives are also integrated in the group assignment. In the assignment, you are tasked with analysing the financial reports and performance of a real organisation, as well as reflecting on how financial performance relates to responsible management practices, long-term sustainability and the broader impact of business activities.

By engaging with real organisation reports, you will develop an understanding of how financial reporting supports ethical conduct, responsible management and sustainable organisational development.

### **Type of Instruction**

The course is taught on campus, through lectures, seminars and a group assignment. It includes individual and group work.

Attendance is expected for scheduled on-campus sessions and may be compulsory for some sessions.

Language of instruction is English.

## Entry Requirements

General entry requirements and Mathematics 3b or 3c, and Civics 1b or 1a1+1a2. Or: Mathematics Further level 1b or Further level 1c, Civics level 1b, or level 1a1+1a2. Proof of English proficiency is required.

## Examination and Grades

The course is graded A, B, C, D, E, FX or F.

You will be examined according to the following assessments:

Individual written exam (ILOs: 1.1, 2.4, 4.2), representing 4 credits. This individual exam is a digital written exam held on campus.

Group written assignment (ILOs: 1.1, 2.4, 3.1, 3.4), representing 1 credit. This is a take-home assignment to be completed in groups.

All parts of the compulsory examination in the course must receive a passing grade before a final grade can be set. Grades are set in accordance with JIBS grading policy.

Registration of examination:

Name of the Test	Value	Grading
Individual written exam <sup>1</sup>	4 credits	A/B/C/D/E/FX/F
Group written assignment	1 credit	G/U

<sup>1</sup>Determines the final grade of the course, which is issued only when all course units have been passed.

## Course Evaluation

The course evaluation is important for the continuous improvement of JIBS' courses and degree programmes. The examiner is responsible for ensuring that each course is evaluated, but as a student you are essential in this process. We rely on your input to understand how we can improve. At the outset of a course the student representatives are identified. In the middle of the course there should be an opportunity for the student representatives (or a larger group of students) to share reflections on how the course is progressing. At the end of the course, you will get a course evaluation survey to fill in. The examiner will then host a debrief meeting with the student representatives to discuss improvement opportunities, based on the course evaluation data and comments.

## Other Information

As a JIBS student, you are expected to maintain strong academic integrity. You must act within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you use someone else's work without proper citation or transparency about where it came from, you are committing plagiarism. Cutting and pasting without clearly acknowledging the original source is a textbook example of plagiarism.

You must also act responsibly when using Generative AI tools. Acting responsibly includes staying informed about the school's AI-policy, understanding what rules apply in each course, and properly declaring or disclaiming any use of generative AI. You are accountable for all content you submit, including AI-assisted material. Using AI without disclosure or beyond what is allowed in a course is a violation of academic integrity and will be subject to the same academic consequences as other forms of misconduct, which may include failing the assignment, failing the course, or further disciplinary action according to school policy.

The Jönköping University library offers online and in-person support for assisting you in identifying relevant sources, using and referencing literature, and creating texts that meet academic standards and integrity.

Other forms of academic misconduct include (but are not limited to) adding your name to a project you did not contribute to (or allowing someone to add their name), cheating during an examination, helping other

students to cheat or submitting other students' work as your own, and using non-allowed electronic equipment during an examination. All such actions may result in disciplinary measures.

## **Course Literature**

Please note that the course literature may be revised up to eight weeks before the start of the course.