



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

1FE000 Företagsekonomins grunder I, 30 högskolepoäng
Basic Business Administration I, 30 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

GIN

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-12-17

Revised 2010-06-14

The course syllabus is valid from autumn semester 2010

Prerequisites

General entry requirements and Civics A, English B and Mathematics C (Field-specific entry requirements 4).

Expected learning outcomes

Module 1

After completing this course the students in expected to have:

- knowledge of basic concepts and models in business administration
- knowledge of budgeting
- applied knowledge of preparation of budgets in given situations
- knowledge of the purpose of financial accounting
- applied knowledge of book-keeping techniques
- applied knowledge of basic financial statements

Module 2

After completing this course the students is expected to have:

- knowledge of the purposes of management control
- knowledge of the role of cost accounting within systems of management control
- knowledge of the theory of cost accounting
- applied knowledge of cost accounting models in different situations and in relation to different purposes

- applied knowledge of use and construction of cost calculation models in a spreadsheet application
- knowledge of contemporary ideas within the fields of management control

Module 3

After completing this course the students is expected to have:

- knowledge of financial accounting according to GAAP
- knowledge of laws applying to financial accounting
- applied knowledge of financial statement, preparation, including asset valuation and accrual accounting
- knowledge of consolidated accounts
- knowledge of management accounting
- applied knowledge of management accounting

Module 4

After completing this course the students is expected to have:

- Knowledge of financial markets and capital pricing
- Applied knowledge of simple financial planning and control
- Applied knowledge of financial analysis, including cash-flow analysis
- Applied knowledge of investment appraisal models
- Knowledge of working capital requirements

Content

Module 1

- Concepts and models in business administration
- Budgeting
- Budgeting for performance, position and liquidity
- Application book-keeping techniques to business transactions
- The purposes of financial accounting
- Basic financial statements

Module 2

- The objective and functions of management control
- Cost-volume-profit analysis
- Cost Accounting theory
- Applications in computerized environments
- Decision-making based on cost accounting information
- Different kinds of cost accounting
- Standard cost accounting including variance analysis
- Intercompany transfer pricing

Module 3

- Financial accounting according to GAAP
- Laws pertaining to financial accounting
- Financial statement preparation
- Consolidated accounts
- Management Accounting

Module 4

- Financial statement analysis
- Financial analysis: liquidity, profitability and cash-flow analysis

- Financial planning: raising of capital, capital structure, capital rationalization
- Investment appraisal
- Financial theory

Type of Instruction

Lectures, laborations and seminars. Laborations and seminars are compulsory.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluations during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Module 1

Thomasson, J, Larsson, O, Rohlin, L. *Den nya affärsredovisningen*. Liber, latest edition, 270 pages

Thomasson, J, Larsson, O, Rohlin, L. *Den nya affärsredovisningen*. övningsbok, Liber, latest edition, 120 pages

Ax, C, Johansson, C, Kullén, H. *Den Nya Ekonomistyrningen*. Liber Ekonomi, 700 pages

Ax, C, Kullén, H. *Den Nya Ekonomistyrningen*. Övningsbok med lösningar, Liber Ekonomi, 290 pages

Article

Module 2

Ax, C, Johansson, C, Kullén, H. *Den Nya Ekonomistyrningen*. Liber Ekonomi, 700 pages

Ax, C, Kullén, H. *Den nya Ekonomistyrningen*. Övningsbok med lösningar, Liber Ekonomi, 290 pages

Article

Module 3

Ax, C., Johansson, C., Kullén, H., *Den nya ekonomistyrningen*, Liber Ekonomi, latest edition

Ax, C., Johansson, C., Kullén, H., *Den nya ekonomistyrningen*, Övningsbok, Liber Ekonomi, latest edition

Thomasson, J., et al, *Den nya affärsredovisningen*, Liber Ekonomi, latest edition

Thomasson, J., et al, *Den nya affärsredovisningen*, Övningsbok, Liber Ekonomi, latest edition

Nilsson, S., *Redovisningens normer och normbildare*, Studentlitteratur, latest edition

Articles

Reference litterature

FARs Engelska ordbok, Stockholm, FAR Förlag

Module 4

Greve, Jan. *Modeller för finansiell planering och analys*. Studentlitteratur, latest edition, ISBN 91-44-02909-8, 350 pages

Nilsson, S-Å, Persson, I. *Investeringsbedömning*. Liber, latest edition, 185 pages

Ax, C., Johansson, C., Kullvén, H., *Den nya ekonomistyrningen*, Liber Ekonomi, latest edition

Ax, C., Johansson, C., Kullvén, H., *Den nya ekonomistyrningen*, Övningsbok, Liber Ekonomi, latest edition

Article