



## Course syllabus

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

1FE019 Externredovisning I och Budgetering, 7,5 högskolepoäng  
Financial Accounting I and Budgeting, 7.5 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 2010-08-27

The course syllabus is valid from spring semester 2011

**Prerequisites**

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

### Expected learning outcomes

After completing this course the students are 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

### Content

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

### Type of Instruction

Lecture, 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).

The students are assessed by means of written reports and ???. A retest will be offered a few weeks after the original test for students who have not successfully passed the original test. At least 5 tests will be offered. The grades are Pass with Distinction (80%-100%), Pass (60%-79%) or Failure (0%-59%). Students at Linnæus University can, at request, receive their grades in ECTS credits, according to the ECTS-scale. This request should be made in connection to the introduction of the course.

### 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

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

Thomasson, J, Larsson, O, Rohlin, L. *Den nya affärsredovisningen*. Liber, senaste upplaga, 270 pages

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

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