



Course syllabus

Faculty of Business, Economics and Design

Department of Management

1FE019 Externredovisning I och Budgetering, 7,5 högskolepoäng
1FE019 Financial Accounting I and Budgeting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2010-08-27

Revised 2022-12-05 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites

General entry requirements and Civics 1b / 1a1 +1a2, Mathematics 3b / 3c or Civics A, English B, Mathematics C (Field-specific entry requirements 4/A4).

Objectives

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

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, Kullvén, H. *Den Nya Ekonomistyrningen*. Liber Ekonomi, 700 pages

Ax, C, Kullvén, 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

Article