



## Course syllabus

Faculty of Business, Economics and Design

Department of Management

1FE020 Ekonomistyrning och finansiering, 7,5 högskolepoäng

1FE020 Management Control and Finance, 7.5 credits

### **Main field of study**

Business Administration

### **Subject Group**

Business Administration

### **Level of classification**

First Level

### **Progression**

G1F

### **Date of Ratification**

Approved 2010-08-20

Revised 2022-12-05 by School of Business and Economics. Change of department

The course syllabus is valid from spring semester 2023

### **Prerequisites**

In order to be admitted to the course, students are required to have a minimum of 45 (out of 60) higher education credits with a passing grade from Fundamentals of Business Administration for Marketers, 15 hec (1FE101) and From the Perspective of the Customer 30 hec (1FE102/1MF002) and Introduction to economics for Marketers 15 hec (1NA101) or equal.

## Objectives

Upon completion of the course, the student should to be able to:

- use costing models in different situations based on specific purposes
- use models for investment appraisal
- understand and analyze financial reports
- analyze firms' profitability, liquidity and financial position
- prepare simple financial plans

## Content

Product costing

Investment appraisal

Financial reports

Assessment of profitability, liquidity and financial position  
Financial planning

### 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).

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

### 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

#### Required reading

- Whith, G.I., Sondhi, A. C., Fried, D., *The Analysis and Use of Financial Statements*, Stern School of Business, New York Univ, latest edition

#### Reference literature

- Gowthorpe, C., *Management Accounting*, South-Western Cengage Learning, latest edition
- Ax, C., Johansson, C., Kullvén, H., *Den nya ekonomistyrningen*, Liber, latest edition
- Ax, C., Johansson, C., Kullvén, H., *Den nya ekonomistyrningen Övningsbok med lösningar*, Liber, latest edition