



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE154 Ekonomistyrning och finansiering, 7,5 högskolepoäng  
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 by School of Business and Economics 2015-05-13

The course syllabus is valid from spring semester 2016

### **Prerequisites**

In order to be admitted to the course, students are required to have a minimum of 45 credits with a passing grade from Fundamentals of Business Administration for Marketers, 12,5 credits, From the Perspective of the Customer 30 credits and Basic Micro Economic Theory for Marketers 10 credits or the equivalent.

## 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

The course contains:

- product costing
- investment appraisal
- financial reports
- assessment of profitability, liquidity and financial position
- financial planning

## Type of Instruction

Lectures, laborations and seminars.

Obligatory parts are stated in the schedule.

### Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

The grading is based on the assessment of the written exams and seminar sessions including independently reported assignments.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

### Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

### Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: The course overlaps 1FE020 with 7.5 credits.

### Required Reading and Additional Study Material

#### Required reading

White, G.I., Sondhi, A. C. & Fried, D., (2002). *The Analysis and Use of Financial Statements*. 3rd edition. Stern School of Business, New York Univ. ISBN:9780471375944. 784 pages.

Compendium, 150 pages.

#### Reference literature

Gowthorpe, C., *Management Accounting*. South-Western Cengage Learning. Latest edition. 334 pages.

Ax, C., Johansson, C. & Kullvén, H., *Den nya ekonomistyrningen*. Liber. Latest edition. 531 pages. 320 pages.

Ax, C., Johansson, C. & Kullvén, H., *Den nya ekonomistyrningen- Övningsbok med lösningar*. Liber. Latest edition.