



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE154 Ekonomistyrning och finansiering, 7.5 credits
Management Control and Finance

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1F

Date of Ratification

Approved 2015-05-13

Revised 2019-04-17 by School of Business and Economics. Small linguistic changes throughout course syllabus, test parts and literatur revision.

The course syllabus is valid from spring semester 2020

Prerequisites

52.5 credits passed in the following courses:

- Fundamentals of Business Administration for Marketers, 12.5 credits,
- Basic Micro Economic Theory for Marketers, 10 credits,
- Statistics for Marketers I, 7.5 credits,
- From the Perspective of the Customer, 30 credits

and English B/English 6, or the equivalent.

Objectives

After completing this course the student should 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 budgets

Content

The course contains:

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

Type of Instruction

The teaching consists of lectures and seminars. Dates for compulsory elements are stated in the schedule.

Examination

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

The course is examined through a written examination.

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. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. Students who are close to the passing grade of reports can complement after instructions and time-frame given by the examiner to obtain a pass grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

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

Brewer, P. C., Garrison, R. H. & Noreen, E. W., *Introduction to managerial accounting*. Seventh International Student Edition. McGraw-Hill. New York. Latest edition. About 750 pages.

Harrison, W. T., Horngren, C. T., Thomas, C. W., Tietz, W. M. & Sunwardy, T.

Financial accounting. Global edition. Pearson. Harlow. England. Last edition. About 820 pages.

Reference literature

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

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. 784 pages.