



Course syllabus

School of Business and Economics

Department of Management

1FE196 Introduktion till ekonomistyrning, 7,5 högskolepoäng

1FE196 Introduction to Management Control, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2015-09-15

Revised 2022-12-07 by School of Business and Economics. Change of department

The course syllabus is valid from spring semester 2023

Prerequisites

General entry requirements + Civics 1b alt. Civics 1a1 +1a2, Mathematics 3b alt.

Mathematics 3c and English 6.

Objectives

After completing this course the student should be able to:

- explain and use basic accounting concepts and relationships
- explain the fundamentals of management accounting
- describe basic principles and methods in budgeting
- prepare budgets in given situations
- record basic transactions in double-entry bookkeeping system
- explain the basics of financial ratio analysis
- prepare simple financial statements using accruals

Content

The course contains:

- basic concepts and relationships in business administration
- objectives and functions of management accounting

- performance planning
- foundations of budgeting and the budgeting process
- introduction to bookkeeping and balance sheet and income financial statements
- introduction to financial ratio analysis

Type of Instruction

The teaching is in the form of lectures and seminars.

Examination

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

The course is examined through a written examination (6.5 credits), handing in a report and a seminar (1 credit). Active participation in the seminar is also a condition for a passing grade.

The written exam consists of two parts; the first part consists of basic issues and the second part consists of more developed issues. The first part must be approved for the second part to be assessed. Both parts must be completed with a minimum passing grade during the same examination offering in order for the exam as a whole to be graded with the minimum passing grade. The grade will be based on the total sum result from part 1 and 2.

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. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing 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: 1EB015:3, 1FE412, 1FE422, 1FE500:1, 1FE501:1, 1FE526:1, 1FE855:1, 1FE909, 1FE938 and 1FE944 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Andersson G. *Ekonomistyrning: Beslut och handling- övningsbok*. Studentlitteratur. Latest edition. About 240 pages.

Andersson, G. *Ekonomistyrning – beslut och handling*. Studentlitteratur. Latest edition. About 500 pages.

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen*. Liber. Latest edition. About 380 pages.

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen, övningar*. Liber. Latest edition. About 200 pages.

Compendium material - School of Business and Economics. About 200 pages.

Scientific articles. About 50 pages.

Reference literature

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen, lösningar*. Liber. Latest edition. About 200 pages.