



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE197 Kalkylering och investeringsbedömning, 7,5 högskolepoäng
1FE197 Management Accounting and Investment Appraisal, 7.5
credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved by School of Business and Economics 2015-09-15

The course syllabus is valid from spring semester 2016

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 the course the student is expected to be able to:

- explain the role of product and investment calculations in management accounting
- explain the theoretical conditions of cost accounting
- use different costing models in various situations on the basis of predefined costing purposes
- describe the development of management accounting

Content

The module contains:

- a run-through of product calculations as a decision basis
- product calculation in different calculation situations
- investment calculations

- standard costs and transfer pricing
- newer ideas about management control
- computer assignments in computer-based calculation programmes

Type of Instruction

Teaching is in the form of lectures, case studies and computer assignments. Obligatory parts are stated in the schedule.

Examination

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

Examination on the course consists of individual exam, report and practical computer 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 regarding the computer assignments can complement after instructions from the examiner to obtain a pass grade. The computer assignment can only be complemented once, then it will be offered the next time the course takes place.

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

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. 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 1FE855:2, 1FE910 and 1FE939 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Andersson G., *Ekonomistyrning: Beslut och handling- övningsbok*. Studentlitteratur. Latest edition. 244 pages.

Andersson, G. *Ekonomistyrning – beslut och handling*. Studentlitteratur. Senaste upplagan. 500 sidor.

Compendium material, about 50 pages.

Scientific articles, about 30 pages.