



## Course syllabus

School of Business and Economics  
Department of Management

1FE208 Kalkylering och investeringsbedömning, 7,5 högskolepoäng  
Management Accounting and Investment Appraisal, 7.5 credits

### **Main field of study**

Business Administration

### **Subject**

Business Administration

### **Level**

First cycle

### **Progression**

G1F

### **Date of Ratification**

Approved 2020-04-16.

Revised 2025-06-16. Literature revision.

The course syllabus is valid from autumn semester 2025.

### **Prerequisites**

3 credits passed from Introduction to Management Control, 7.5 credits and Financial Accounting, 7.5 credits, or the equivalent. English 6, or the equivalent.

### **Objectives**

After completing this course the student should be able to:

- explain the role of product costing and investment appraisal in management control
- 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 control
- explain and apply the fundamentals in internal accounting

## Content

The course contains:

- review of product costing as a decision basis
- product costing in different situations
- investment appraisal
- standard costs and transfer pricing
- newer ideas about management control
- computer assignments in computerbased calculation software
- fundamentals and application in internal accounting

## Type of Instruction

The teaching consists of lectures, case studies and computer assignments.

## Examination

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

The course is examined through an individual written examination 6.5 credits and a computer laboratory with associated individual oral examination 1 credit.

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.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

## Course Evaluation

A course evaluation should be conducted during the course or in connection with its conclusion. The results and analysis of the completed course evaluation should be promptly communicated to students who have completed the course. Students participating in the next course instance should be informed of the results of the previous course evaluation and any improvements that have been made, no later than at the start of the course.

## 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:  
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which the content fully, or partly, corresponds to the content of this course:  
1FE197, 1FE208, 1FE417, 1FE418, 1FE500:2, 1FE501:2, 1FE525:2, 1FE526:2,  
1FE855:2, 1FE910 and 1FE939 with 7.5 credits each.

## Required Reading and Additional Study Material

### Required reading

Almqvist, R., Graaf, J., Jannesson, E., Parment, A., Skoog, M. *Boken om ekonomistyrning*. Lund: Studentlitteratur. Latest edition. About 540 pages.

Almqvist, R., Graaf, J., Jannesson, E., Parment, A., Skoog, M. *Boken om ekonomistyrning. Övningsbok med lösningar*. Lund: Studentlitteratur. Latest edition. About 450 pages.

Funck, E.K. & Jönsson, M. *Internredovisning: Grunder och tillämpningar*. Studentlitteratur. Latest edition. About 70 pages.

Compendium material. About 50 pages.

Scientific articles. About 30 pages.