



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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

**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 2020-04-16  
The course syllabus is valid from autumn semester 2020

**Prerequisites**

3 credits passed from the following courses:

- Introduction to Management Control, 7.5 credits,
- Financial Accounting, 7.5 credits,

or the equivalent. English B/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 the fundamentals of the role of management accounting in costing

## 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
- introduction to management accounting with a focus on costing

## Type of Instruction

The teaching consists of lectures, case studies and computer assignments. 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 individual exam and a practical computer assignment.

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: 1FE197, 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

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.

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.