



## Course syllabus

Faculty Board of Business, Economics and Design  
School of Business and Economics

1FE411 Företagsekonomi I - Affärsredovisning och budgetering, 7,5  
högskolepoäng

Business Administration I – Financial Accounting, 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 the Board of the School of Business and Economics 2012-05-30

The course syllabus is valid from spring semester 2012

**Prerequisites**

General entry requirements and English B, Mathematics B, Civics A. (Field-specific entry requirement 4 with exemption from the upper secondary course Mathematics C)

### Objectives

On completion of the course, students should be able to:

- account for fundamental economic concepts
- recognise the fundamental conditions of entrepreneurship, including different business forms
- briefly describe the role, aim and frames of accounting
- account for fundamental principles, practice and laws in business accounting
- account for fundamental principles and methods in budgeting
- apply the theoretical knowledge by regularising and compiling simpler annual reports and budgets
- explain and apply elementary financial analyse
- utilise computer support within accounting
- recognise the different parts of annual reports
- recognise the content and formulation of external reports

### Content

The course is a part of Business Administration 1-30 credits.

Fundamental economic concepts and terminology  
Fundamental conditions of entrepreneurship, including different business forms  
The role, aim and frames of accounting  
Principles, practice and laws within financial accounting  
Accounting of business activities  
Principles, practice and laws concerning valuation and distribution of company assets and debts  
Company taxes and expenses  
Equity within different business forms  
Preparation of financial statements  
Elementary financial analysis  
The budgeting process and its various stages  
Computer support during accounting and financial analysis  
The content and formulation of external reports

### Type of Instruction

Teaching is in the form of lectures, seminars, case studies and group assignments. Participation in and preparation for seminars is obligatory.

### Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

The course is examined through individual written examinations and through papers written in groups, as specified in course instructions. Examination also include oral presentation in a professional manner. Active participation in mandatory seminars is required for a pass grade.

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 2011/160".

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

### Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluation during the course or oral communication with the students, can occur and is encouraged in order to secure continuous quality improvement.

### Required Reading and Additional Study Material

#### Obligatory literature

Ax, C., Johansson, C., Kullvén, H. (2009). Den nya Ekonomistyrningen. 4th edit. Malmö: Liber Ekonomi. 531 p. ISBN: 978-91-47-08976-5

Ax, C., Kullvén, H. (2009) Den nya Ekonomistyrningen, Övningsbok med lösningar. 4th edit. Malmö: Liber Ekonomi. 320 p. ISBN: 978-91-47-09450-9

Thomasson, J., Arvidson, P., Lindquist, H., Larson, O., Rohlin, L. Den nya affärsredovisningen. Malmö: Liber ekonomi. Latest edition.

Bryman, A. & Bell, E. Företagsekonomiska forskningsmetoder. Malmö: Liber Ekonomi. 621 p. Latest edition.

Thomasson, J., Arvidson, P., Lindquist, H., Larson, O., Rohlin, L. Den nya Affärsredovisningen - Övningar. Malmö: Liber ekonomi. Latest edition.

Thomasson, J., Arvidson, P., Lindquist, H., Larson, O., Rohlin, L. Den nya affärsredovisningen – Lösningar till övningsbok. Malmö: Liber ekonomi. Latest edition.

Other teaching aids

Course supervision and compendium material