



## Course syllabus

School of Business and Economics

Department of Management

1FE413 Företagsekonomi I - Ekonomistyrning och produktkalkylering, 7,5 högskolepoäng

1FE413 Business Administration I - Management Control and Cost 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 2019-10-30

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 + English 6.

## Objectives

After completion of this course the student should be able to:

- explain basic concepts in management control and relationships
- describe the objectives of management control and its connection to the overall governance of the organization
- explain the role of calculation and budgeting in management control
- give an account of the theoretical assumptions of cost accounting
- select and apply cost accounting models in different cost accounting situations based on defined cost accounting purposes
- Establish budgets in given situations
- account for current trends and tendencies in management control
- use and construct cost accounting models in a spreadsheet program
- explain and motivate the choice of cost accounting method

## Content

The course contains:

- basic business administration concepts and relationships
- the role of management control in planning, management, control and follow-up of operations
- cost accounting, cost accounting objects, cost accounting periods, cost accounting methods
- applications in spreadsheets
- Budgeting, liquidity and budget of profit and loss

## Type of Instruction

The teaching consists of lectures, laboratory sessions and case studies.

## Examination

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

The course is examined through a written examination (5 credits) and a project work with written presentation and associated oral presentation (2.5 credits).

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: 1FE170:4 and 1FE412 with 7.5 credits each.

## Required Reading and Additional Study Material

### Required reading

Garrison, R.H., Libby, T., Webb, A. *Managerial Accounting*, latest edition. McGrawHill. Latest edition. About 700 pages.