



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 2023-06-26 by School of Business and Economics. Literature revised.

The course syllabus is valid from spring semester 2024

Prerequisites

General entry requirements + English 6.

Objectives

After completing 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 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.

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 are in regular 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, Ray H., Noreen, Eric W. & Brewer, Peter C. *ISE Managerial Accounting*.
Latest edition. McGraw-Hill. ISBN : 9781266248610 .