



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE417 Företagsekonomi I - kalkylering och intern redovisning, 7,5 högskolepoäng

Business Administration I – Accounting Management and Cost Accounting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

GIN

Date of Ratification

Approved by School of Business and Economics 2015-04-01

The course syllabus is valid from autumn semester 2015

Prerequisites

General entry requirements and Mathematics 2a / 2b / 2c, Mathematics B.

Objectives

After completing the course the student is expected to be able to:

- describe the role of financial control in the business
- account for parts and function of the economy system
- account for fundamental cost accounting models and methods
- apply knowledge in simpler product and investment cost accounting
- utilise computer support within cost accounting
- explain and apply fundamental principles on standard cost and transfer prices
- explain fundamental principles within budgeting

Content

The course contains:

- the role of financial control
- fundamental cost accounting concepts and terminology
- fundamental cost accounting methods
- fundamental cost-benefit analysis
- product and order calculation in different decision situations
- calculations as a basis for investment decisions
- models for standard costs and transfer prices

- computer support for cost accounting

Type of Instruction

Teaching is in the form of lectures, seminars, case studies and group assignments. Obligatory parts 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 an individual written exam and a written group report.

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.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

Course Evaluation

improvement. A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

Required Reading and Additional Study Material

Ax, C., Johansson, C. & Kullvén, H. *Den nya Ekonomistyrningen*. Malmö: Liber Ekonomi. Latest edition. 531 pages.

Ax, C. & Kullvén, H. *Den nya Ekonomistyrningen. Övningsbok med lösningar*. Malmö: Liber Ekonomi. Latest edition. 320 pages.