



## 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**

G1N

**Date of Ratification**

Approved 2015-04-01

Revised 2021-01-27 by School of Business and Economics.

The course syllabus is valid from autumn semester 2021

**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
- the bases of budgeting

## 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, a written group report and a individual self-correcting test.

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 at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

## Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

## Credit Overlap

The course cannot be included in a degree along with the following courses of which the content fully, or partly, corresponds to the content of this course: 1FE501:2 and 1FE526:2

## Required Reading and Additional Study Material

### **Obligatory literature**

Andersson, G., Karlström Funck, E., *Ekonomistyrning – Beslut och handling*. Lund: Studentlitteratur. Latest edition. About 500 pages.

Andersson, G., Karlström Funck, E., *Ekonomistyrning – Beslut och handling Övningsbok med lösningar*. Lund: Studentlitteratur. Latest edition. About 240 pages.