



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE422 Företagsekonomi I - Affärsredovisning och budgetering, 7,5 högskolepoäng

Business Administration I - Financial Accounting and Budgeting, 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 School of Business and Economics 2021-01-27

The course syllabus is valid from autumn semester 2021

Prerequisites

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

Objectives

After completing this course the student should be able to:

- explain and correctly use basic accounting concepts and relationships
- explain the fundamentals of management accounting
- describe basic principles and methods in budgeting
- prepare budgets in given situations
- enter basic transactions into double bookkeeping system
- explain the basics of business ratio analysis
- prepare simple financial statements using accruals

Content

The course contains:

- basic concepts and links in business administration
- objectives and functions of management accounting
- performance planning
- foundations of budgeting and the budgeting process
- introduction to current record of accounting and year-end closing
- introduction to business ratio analysis

Type of Instruction

The teaching consists of lectures and seminars.

Examination

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

The course is examined through individual exam, hand in of a report and seminars.

Active participation in the seminars is also a condition for a passing grade.

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. Students who are close to the passing grade of reports can complement after instructions and time-frame given by the examiner to obtain a pass 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 courses of which the content fully, or partly, corresponds to the content of this course: 1FE855:1, 1FE909, 1FE932 and 1FE938 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Andersson, G. & Funck, E., *Ekonomistyrning – beslut och handling*. Studentlitteratur. Latest edition. About 530 pages.

Andersson, G. & Funck, E., *Ekonomistyrning: Beslut och handling, övningsbok*. Studentlitteratur. Latest edition. About 310 pages.

Arvidsson P., Carrington T. & Johed G., *Den nya affärsredovisningen*. Liber. Latest edition. About 380 pages.

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen: övningar*. Liber. Latest edition. About 200 pages.

Compendium. About 200 pages.

Scientific articles. About 50 pages.

Reference literature

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen, lösningar*. Liber. Latest edition. About 200 pages.