



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE422 Företagsekonomi I - Affärsredovisning och budgetering, 7.5 credits

Business Administration I - Financial Accounting and Budgeting

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2021-01-27

Revised 2022-02-28 by School of Business and Economics. Revision of field-specific entry requirements.

The course syllabus is valid from autumn semester 2022

Prerequisites

General entry requirements + Civics 1b alt. Civics 1a1 +1a2, Mathematics 2a alt. Mathematics 2b alt. Mathematics 2c and English 6.

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 a written examination (6.5 credits), handing in a report and a seminar (1 credit). Active participation in the seminar is also a condition for a passing grade.

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. 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: 1EB015:3,

1FE196, 1FE412, 1FE500:1, 1FE501:1, 1FE526:1, 1FE855:1, 1FE909, 1FE938 och 1FE944 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.