



## Course syllabus

School of Business and Economics  
Department of Management

1FE424 Företagsekonomi I - Kalkylering, 7,5 högskolepoäng  
Business Administration I - Cost Accounting, 7.5 credits

### **Main field of study**

Business Administration

### **Subject**

Business Administration

### **Level**

First cycle

### **Progression**

G1N

### **Date of Ratification**

Approved 2021-01-27.

Revised 2025-12-16. The prerequisite requirement has been supplemented with subjects according to GY25.

The course syllabus is valid from autumn semester 2026.

### **Prerequisites**

General entry requirements

You also need:

Mathematics 2a or 2b or 2c, Social sciences 1b or 1a1 +1a2 and English 6

Or:

Mathematics level 2a or level 2b or level 2c, Social sciences level 1b or level 1a1+1a2 and English level 2

### **Objectives**

After completing this course the student should be able to:

- explain the role of product costing and investment appraisal in management control
- explain the theoretical conditions of cost accounting
- use different costing models in various situations on the basis of predefined costing purposes
- describe the development of management control
- explain and apply the fundamentals in internal accounting

## Content

The course contains:

- review of product costing as a decision basis
- product costing in different situations
- investment appraisal
- standard costs and transfer pricing
- newer ideas about management control
- computer assignments in computerbased calculation software
- fundamentals and application in internal accounting

## Type of Instruction

The teaching consists of lectures, case studies and computer assignments.

## Examination

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

The course is examined through an individual written examination 6.5 credits and a computer laboratory with associated individual oral examination 1 credit.

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.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

## 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.

## 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:

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1EB030, 1FE197, 1FE208, 1FE417, 1FE418, 1FE500:2, 1FE501:2, 1FE525:2, 1FE526:2, 1FE855:2, 1FE910 and 1FE939 with 7,5 hp each.

## Required Reading and Additional Study Material

### **Required reading**

Almqvist, R., Graaf, J., Jannesson, E., Parment, A., Skoog, M. *Boken om ekonomistyrning*. Lund: Studentlitteratur. Latest edition. About 540 pages.

Almqvist, R., Graaf, J., Jannesson, E., Parment, A., Skoog, M. *Boken om ekonomistyrning. Övningsbok med lösningar*. Lund: Studentlitteratur. Latest edition. About 450 pages.

Funck, E.K. & Jönsson, M. *Internredovisning: Grunder och tillämpningar*. Studentlitteratur. Latest edition. About 70 pages.

Compendium material. About 50 pages.

Scientific articles. About 30 pages.