



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE424 Företagsekonomi I - Kalkylering, 7,5 högskolepoäng

Business Administration I - 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 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. English 6/English B, or the equivalent.

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 the fundamentals of the role of management accounting in costing

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
- introduction to management accounting with a focus on costing

Type of Instruction

The teaching consists of lectures, case studies and computer assignments. Dates for compulsory elements 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 individual exam and a practical computer assignment.

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: 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

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

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

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

Compendium. About 50 pages.

Scientific articles. About 30 pages.