



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE501 Företagsekonomi I - redovisning och kalkylering, 15
högskolepoäng

Business Administration I - Management Accounting, 15 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2014-10-29

Revised 2016-08-18 by School of Business and Economics. Literature list revised.
Changes in examination module 2. Update of objectives and content.

The course syllabus is valid from autumn semester 2016

Prerequisites

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

Objectives

MODULE 1 Financial Accounting and Budgeting, 7,5 credits

After completing the module the student is expected to be able to:

- account for fundamental economic concepts
- account for the fundamental conditions of entrepreneurship, including different business forms
- briefly describe the role, aim and frames of accounting
- account for fundamental principles, practice and laws in business accounting
- account for fundamental principles and methods in budgeting
- apply the theoretical knowledge by regularising and compiling simpler annual reports and budgets
- explain and apply elementary financial analysis
- utilise computer support within accounting
- account for the different parts of annual reports
- account for the content and formulation of external reports

MODULE 2 Accounting Management an Cost Accounting 7,5 credits

After completing the module 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

MODULE 1 Financial Accounting and Budgeting, 7,5 credits

The module contains:

- fundamental economic concepts and terminology
- fundamental conditions of entrepreneurship, including different business forms
- the role, aim and frames of accounting
- principles, practice and laws within financial accounting
- accounting of business activities
- principles, practice and laws concerning valuation and distribution of company assets and debts
- company taxes and expenses
- equity within different business forms
- preparation of financial statements
- elementary financial analysis
- the budgeting process and its various stages
- computer support during accounting and financial analysis
- the content and formulation of external reports

MODULE 2 Accounting Management and Cost Accounting, 7,5 credits

The module 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

The following applies to both modules: 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.

Module 1: The module is examined through an individual written exam, a written group report and an individual self-correcting test. Active participation in mandatory seminars is required for a pass grade.

Module 2: The module is examined through an individual written exam, a written group report and an 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 module 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 course/courses of which the content fully, or partly, corresponds to the content of this course: 1FE500, 1FE526 and module 2 overlaps 1FE417

Required Reading and Additional Study Material

MODULE 1 Financial Accounting and Budgeting, 7,5 credits

Obligatory literature

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 500 pages.

Arvidson, P., Carrington, T. & Johed G. *Den nya Affärsredovisningen – Lösningar till övningsbok*. Malmö: Liber ekonomi. Latest edition. About 210 pages.

Arvidson, P., Carrington, T. & Johed G. *Den nya Affärsredovisningen*. Malmö: Liber ekonomi. Latest edition. About 390 pages.

Arvidson, P., Carrington, T. & Johed G. *Den nya Affärsredovisningen - Övningar*. Malmö: Liber ekonomi. Latest edition. About 210 pages.

Additional teaching material

Compendia material, about 200 pages.

MODULE 2 Accounting Management and Cost Accounting, 7,5 credits

Obligatory literature

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 500 pages.