



## Course syllabus

Faculty Board of Business, Economics and Design  
School of Business and Economics

1FE525 Företagsekonomi I - redovisning och kalkylering (Music), 15  
högskolepoäng

Business Administration I – Management Accounting (Music), 15  
credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

First Level

**Progression**

G1N

**Date of Ratification**

Approved by the Board of the School of Business and Economics 2009-09-10

Revised 2012-06-25. Literature list revised.

The course syllabus is valid from autumn semester 2012

**Prerequisites**

General entry requirements and English B, Mathematics B, Civics A. (Field-specific requirements 4 with exception of Ma C).

### Objectives

MODULE 1 Financial Accounting and Budgeting, 7.5 credits

On completion of the course, students should be able to:

- account for fundamental economic concepts
- recognise 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 analyse
- utilise computer support within accounting
- recognise the different parts of annual reports
- recognise the content and formulation of external reports

MODULE 2 Accounting Management and Cost Accounting, 7.5 credits

On completion of the course, students should be able to:

- briefly describe the role of financial control in the business
- recognise the 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

The course content is built on research within the subject area and its relation to a social-scientific context.

The course is a part of Business Administration 1-30 credits.

### MODULE 1 Financial Accounting and Budgeting, 7.5 credits

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 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

Teaching is in the form of lectures, seminars, case studies and group assignments.

Participation in and preparation for seminars is obligatory.

## Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

The course is examined through individual written examinations and through papers written in groups, as specified in course instructions. Examination also include oral presentation in a professional manner. Active participation in mandatory seminars is required for a pass grade.

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

### Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluation during the course or oral communication with the students, can occur and is encouraged in order to secure continuous quality improvement.

### Other

The course is provided to students within Music & Event Management, some teaching is carried out via distance-studio.

### Required Reading and Additional Study Material

#### MODULE 1 Financial Accounting and Budgeting, 7,5 hp

##### Obligatory literature

Ax, C., Johansson, C., Kullvén, H. (2009). Den nya Ekonomistyrningen. Latest edition. Malmö: Liber Ekonomi. 531 p.

Ax, C., Kullvén, H. (2009) Den nya Ekonomistyrningen, Övningsbok med lösningar. Latest edition. Malmö: Liber Ekonomi. 320 p.

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

Arvidsson P., Carrington T. & Johed G., Den nya affärsredovisningen, övningar. Liber. Senaste upplagan. 200 pages. Latest edition.

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

##### Other teaching aids

Course supervision and compendium material

#### MODULE 2 Accounting Management and Cost Accounting, 7,5 hp

##### Obligatory literature

Ax, C., Johansson, C., Kullvén, H. (2009). Den nya Ekonomistyrningen. Latest edition. Malmö: Liber Ekonomi. 531 p.

Ax, C., Kullvén, H. (2009) Den nya Ekonomistyrningen, Övningsbok med lösningar. Latest edition. Malmö: Liber Ekonomi. 320 p.

##### Other teaching aids

Course supervision and compendium material