



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE633 Ekonomisk rapportering, finansiering och analys, 7,5
högskolepoäng

Financing, Reports and Analysis, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1F

Date of Ratification

Approved by School of Business and Economics 2015-06-26

The course syllabus is valid from spring semester 2016

Prerequisites

Business Administration I, 30 credits or at least 15 credits completed courses from Business administration I.

Objectives

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

- interpret and analyse the annual reports of different groups
- calculate and determine different capital requirement scenarios
- outline different financing forms and financial expenses
- outline the grounds for financial strategies, decisions and acquisitions
- implement financial methods and analysis tools

Content

The course contains:

- concept of the group and annual reports in groups
- financial analysis based on financial reports
- capital requirement calculations with regard to operating capital
- investments and financing aspects with regard to fixed capital
- financing forms and strategies with regard to equity, loan capital and long- and short-term capital
- acquisitions of companies and operations
- measures for companies in crisis

Type of Instruction

The teaching consists of lectures and exercises. Obligatory parts 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 an individual written exam.

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 course/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:1FE631, 7,5 credits.

Required Reading and Additional Study Material

Required reading

Larsson, C-G. *Företagets finanser*. Lund: Studentlitteratur. Latest edition. About 500 p.

Compendia material, about 100 pages.