



Course syllabus

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

1FE855 Extern redovisning, finansiering och ekonomisk styrning I, 15
högskolepoäng

Financial accounting, Finance and Management Accounting, 15
credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

GIN

Date of Ratification

Approved by the Board of the School of Business and Economics 2011-10-28

The course syllabus is valid from spring semester 2012

Prerequisites

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

Objectives

MODULE 1 Introduction to Management Accounting 7.5 credits

On completion of the course, students are expected to:

- be able to account for economic concepts and links
- have basic understanding of management accounting
- be able to account for basic principles and methods in budgeting and be able to establish budgets in given situations
- be able to account for elementary accounting theory
- be able to carry out simple account distributions that conclude in statements and balance sheets
- have basic understanding of fundamental analysis and risk analysis

MODULE 2: Management Accounting 7.5 credits

- have knowledge of the role of product and investment calculations in management accounting

- have knowledge of the theoretical conditions of calculation
- be able to utilise different models of calculation in various calculation situations on the basis of predefined calculation purposes
- be able to account for the development of management accounting

Content

Introduction to Management Accounting 7.5 credits

- Basic economic concepts and links
- Objectives and functions of management accounting
- Performance planning
- Foundations of budgeting and the budgeting process
- Introduction to accounting theory
- Introduction to current record of accounting that concludes in statements and balance sheets
- Introductory fundamental analysis and risk analysis
- Training in the utilisation of computer-based models and programmes

Management Accounting, 7.5 credits

- A run-through of product calculations as a decision basis
- Product calculation in different calculation situations
- Investment calculations
- Standard costs and transfer pricing
- Performance measurement, process and project management
- Benchmarking, target costs and kaizen calculations
- Computer assignments in computer-based calculation programmes

Module 1 Introduction to Management Accounting 7.5 credits

- Basic economic concepts and links
- Objectives and functions of management accounting
- Performance planning
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- Introduction to accounting theory
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Module 2 Management Accounting 7.5 credits

- A run-through of product calculations as a decision basis
- Product calculation in different calculation situations
- Investment calculations
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- Performance measurement, process and project management
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Type of Instruction

Teaching is in the form of lectures, seminars, case studies and computer assignments. Participation in certain elements is obligatory.

Examination

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

Examination on the course consists of individual closed-book exams, hand in of a report, and practical computer exercises. The examination may also include oral presentation in front of an audience in a professional manner. Active participation on mandatory scheduled items is also a condition for a passing grade.

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 during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

List of references Module 1 - Introduction to Management Accounting 7.5 hec

Obligatory literature:

Ax C., Johansson C., Kullén H., Den nya ekonomistyringen, Liber, Chap 1 - 5, 11 - 14, Latest edition

Ax C., Johansson C., Kullén H., Den nya ekonomistyringen Övningsbok med lösningar, Liber, Chap 1 - 5, 11 - 14, Latest edition

Andersson G., Kalkyler som beslutsunderlag Övningsbok, Studentlitteratur, Chap 3 - 4, Latest edition

Gröjer J-E., Grundläggande redovisningsteori, Studentlitteratur, Latest edition

Thomasson J. et al., Den nya affärsredovisningen, Liber, Chap 1 - 4, Latest edition

Thomasson J. et al., Den nya affärsredovisningen Övningar, Liber, Chap 1 - 4, Latest edition

Compendium material - Ekonomihögskolan ca 200 pages

Scientific article ca 20 pages

Reference literature:

Thomasson J. et al., Den nya affärsredovisningen Lösningar, Liber, Chap 1 - 4, Latest edition

List of references Module 2 - Management Accounting 7.5 hec

Obligatory literature:

Ax C., Johansson C., Kullén H., Den nya ekonomistyringen, Liber, Chap 6 - 10, 15, 17 - 27 Latest edition

Ax C., Johansson C., Kullén H., Den nya ekonomistyringen Övningsbok med lösningar, Liber, Chap 6 - 10, 15, 17 - 27, Latest edition

Andersson G., Kalkyler som beslutsunderlag Övningsbok, Studentlitteratur, Chap 5 - 16, Latest edition

Greve J., Modeller för finansiell planering och analys, Studentlitteratur, chap 5, Latest

edition

Compendium material ca 50 pages

Scientific articles ca 30 pages