



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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

Financial accounting, Finance and Management Accounting I, 15 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2011-10-28

Revised 2013-05-28 by School of Business and Economics. Revision of literature and general review of standard texts.

The course syllabus is valid from spring semester 2014

Prerequisites

General entry requirements and Civics 1b / 1a1 +1a2, Mathematics 3b / 3c or Civics A, English B, Mathematics C (Field-specific entry requirements 4/A4).

Objectives

MODULE 1 Introduction to Management Accounting 7.5 credits

On completion of the module, students are expected to be able to:

- explain and correctly use basic accounting concepts and relationships
- explain the fundamentals of management accounting
- describe basic principles and methods in budgeting
- prepare budgets in given situations
- enter basic transactions into double bookkeeping system and prepare income statements and balance sheets based on these
- explain the basics of fundamental analysis and risk analysis

MODULE 2: Management Accounting 7.5 credits

On completion of the module, students are expected to be able to:

- explain the role of product and investment calculations in management accounting
- 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 accounting

Content

The course contains the following modules:

Module 1 Introduction to Management Accounting 7.5 credits

The module contains:

- basic economic concepts and links
- objectives and functions of management accounting
- performance planning
- foundations of budgeting and the budgeting process
- introduction to current record of accounting that concludes in statements and balance sheets
- introduction to fundamental analysis and risk analysis
- training in the utilisation of computer-based models and programmes

Module 2 Management Accounting 7.5 credits

The module contains:

- 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

Type of Instruction

Teaching is in the form of lectures, seminars, case studies and computer assignments. Obligatory elements will be shown in the class schedule.

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, seminars 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.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the objectives have to be reached; the grade is based upon the degree to which the objectives are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr: ELNU 2011/160".

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.

Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at

the school. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

Required Reading and Additional Study Material

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

Obligatory literature:

Andersson G., *Ekonomistyrning: Beslut och handling- övningsbok*. Studentlitteratur. Latest edition. 244 pages.

Andersson, G. *Ekonomistyrning – beslut och handling*. Studentlitteratur. Latest edition. 500 pages.

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

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

Compendium material - School of Business and Economics, about 200 pages.

Scientific article, about 20 pages.

Reference literature:

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

List of references Module 2 - Management Accounting 7.5 credits

Obligatory literature:

Andersson G., *Ekonomistyrning: Beslut och handling- övningsbok*. Studentlitteratur. Latest edition. 244 pages.

Andersson, G. *Ekonomistyrning – beslut och handling*. Studentlitteratur. Senaste upplagan. 500 sidor.

Compendium material, about 50 pages.

Scientific articles, about 30 pages.