



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE003 Cost Accounting, 7,5 högskolepoäng

Cost Accounting, 7.5 credits

### **Main field of study**

Business Administration

### **Subject Group**

Business Administration

### **Level of classification**

First Level

### **Progression**

G2F

### **Date of Ratification**

Approved 2009-12-16

Revised 2013-05-24 by School of Business and Economics. Reading list revised and updated standardized texts under examination and course evaluation

The course syllabus is valid from autumn semester 2013

### **Prerequisites**

Business Administration 1-60 credits

## Objectives

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

- deeper knowledge of cost accounting theory
- deeper knowledge of methods and basis of estimation for cost accounting and investment planning
- knowledge of cost accounting practice in Sweden
- knowledge of development tendencies in the area of cost accounting
- critically discuss strategic cost accounting from different theoretical perspectives
- in cooperation with other students, and with basis in theoretical knowledge, identify and analyze issues and solutions in a reality-based situation. The issues and solutions are to be presented both orally and in writing.

## Content

The course contains:

- cost accounting theory pertaining to the long and short term
- methods for investment planning
- cost of capital
- methods for cost accounting
- Activity Based Costing

- cost accounting practice and development tendencies in Sweden
- cost accounting processes in managerial work
- strategic cost management

## Type of Instruction

Lectures and seminars. Compulsory 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).

The grading is based on assessment of oral and written exams. There are also seminars where the students present individual case assignments. These are obligatory.

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. Usually 3 occasions per academic year.

## Course Evaluation

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

### Required reading

Atkinson, A., Kaplan, R., Matsumura, E. & Young, M. *Management Accounting: Information for decision making and strategy execution*. Pearson. Latest edition. 255 pages.

Yard, S. *Kalkyler*. Studentlitteratur, Lund. Latest edition. 250 pages.

Young, M. *Readings in Management Accounting*. Prentice Hall. Latest edition. 130 pages.

Scientific articles in Cost Accounting. 150 pages.