



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 2014-03-19 by School of Business and Economics. Revision due to changed prerequisites, objectives and content.

The course syllabus is valid from autumn semester 2014

Prerequisites

Students applying for the course within the Business Administration and Economics Programme need to have successfully completed 105 of 120 credits from the first two years of the Business Administration and Economics Programme, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits, or the equivalent. alternatively

1- 60 credits within Business Administration, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits, or the equivalent.

Objectives

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

- describe cost accounting theory and based on this reason about cost accounting issues on a sophisticated level
- assess the suitability of, and apply different methods for, short- and long-term cost accounting, and identify the need for and assess the suitability of different types of information for this
- account for cost accounting practice in Sweden and its historical development
- account for contemporary development tendencies in the area of cost accounting
- in cooperation with other students identify and, based on cost accounting theory, analyze cost accounting issues and solutions based on reality-based situations, and within given time constraints present the results both in writing and orally

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

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.