



Course syllabus

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

2FE044 Controllerfördjupning I, 30 högskolepoäng
Specialised Controlling I, 30 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-12-18

Revised 2012-06-25. Reading list revised

The course syllabus is valid from autumn semester 2012

Prerequisites

NO VALUE DEFINED

Objectives

Module 1 Accounting Theory 7,5 credits

After completing this course the students is expected to have:

- knowledge of the judicial foundations for the structure of financial accounting
- knowledge of norm setting and recommendations within the accounting field
- knowledge of principles for valuation and performance measurement within accounting in theory and practice
- knowledge of theories and research within the accounting field
- knowledge of the meaning and function of, and methods for auditing

Module 2 Accounting Information Systems 7,5 credits

- deeper knowledge of how internal controls are used for increasing the reliability of accounting information
- knowledge of how to design and document accounting routines for operative control
- deeper knowledge of the use and evaluation of computerised accounting information systems for operative control

Module 3 Cost Accounting 7,5 credits

- deeper knowledge of cost accounting theory
- deeper knowledge of methods and basis of estimation for investment planning
- deeper knowledge of methods and basis of estimation for cost accounting
- knowledge of cost accounting practice in Sweden
- knowledge of development tendencies in the area of cost accounting

Module 4 Finance II 7,5 credits

- deeper knowledge of modern financial theory and methods
- deeper knowledge of financial planning
- knowledge of international finance
- knowledge of the function and organisation of the capital market
- knowledge of cash management

Content

Module 1 Accounting Theory 7,5 credits

- Survey of the impact of laws and recommendations on the form and content of financial accounting
- Survey of the elements of financial accounting with a focus on the problems are treated within normative accounting theory, regulation, recommendations and standards
- Outline of the development of accounting theory and accounting research
- Orientation on the content, structure and execution of auditing

Module 2 Accounting Information Systems 7,5 credits

Accounting routines in various business cycles (eg the sales cycle, the purchasing cycle and the payroll cycle) considering informational needs, administrative efficiency, risks and the design of systems for internal control

Module 3 Cost Accounting 7,5 credits

- 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

Module 4 Finance II 7,5 credits

- Financial theory and methods
- Trade-offs ??? various forms for allocating and raising capital
- Restrictions and possibilities on the capital market
- International finance
- Cash management

The content of the course is therefore essential for management, especially pertaining to financial decisions within firms.

Type of Instruction

The teaching consists of lectures, tutorials, practical exercises and business related

assignments.

Examination

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

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents.

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 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 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 evaluations 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

Module 1 Accounting Theory 7,5 credits

FAR: Samlingsvolymen redovisning, FAR SRS Förlag, senaste upplagan

FAR, Särtryck K3, FAR SRS Förlag

Deegan & Unerman, Financial Accounting Theory, McGraw-Hill, senaste upplagan

Smith, Redovisningens språk, Studentlitteratur, senaste upplagan

Ekonomihögskolan, Kurskompendium

Referenslitteratur:

Nilsson, Redovisningens normer och normbildare, Studentlitteratur, senaste upplagan

Module 2 Accounting Information Systems 7,5 credits

Romney & Steinbart, Accounting Information Systems, (paperback), Pearson Prentice Hall, latest edition

Module 3 Cost Accounting 7,5 credits

Kaplan, R., Atkinson, A., Advanced Management Accounting, Prentice Hall, latest edition

Alnestig, P., Segerstedt, A., Produktkalkyler, Liber, latest edition

Yard, S., Kalkyler, Studentlitteratur, Lund, 2001

Articles in Cost Accounting 150 p

Module 4 Finance II 7,5 credits

Brealey, R., Meyers, S., Allen, Principles of Corporate Finance, McGraw-Hill, latest edition

Nilsson, Isaksson, Martikainen, Företagsvärdering med fundamental analys, Studentlitteratur, latest edition

Articles