



Course syllabus

School of Business and Economics

Department of Management

2FE044 Controllerfördjupning I, 30 högskolepoäng

2FE044 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 2009-12-18

Revised 2022-12-05 by School of Business and Economics. Change of department

The course syllabus is valid from spring semester 2023

Prerequisites

Admission to the course requires that 105 of 120 credits from the first two years of the Business Administration and Economics programme has been completed with a passing grade.

Objectives

Module 1 Accounting Theory 7.5 credits

After completing this course the student is expected to be able 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

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

- 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

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.

Module 4 Finance II 7.5 credits

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

- 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

The course includes:

- 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

The course includes:

- 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

The course includes:

- financial theory and methods
- trade-offs between 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. 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 assessment of the performance of the students is based on written exams shortly after the conclusion of the courses. Moreover, the students are assigned oral or written tasks in connection with seminars. These tasks are mandatory.

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

Module 1 Accounting Theory 7.5 credits

Deegan, C. & Unerman, J. *Financial Accounting Theory*. McGraw-Hill. Latest edition. 576 pages.

FAR: Samlingsvolymen redovisning. FAR SRS Förlag. Latest edition (collection of accounting norms).

Smith, D. *Redovisningens språk*. Studentlitteratur. Latest edition. 301 pages.

Scientific articles. Approximately 80 pages.

Additional Study Material:

Nilsson, S. *Redovisningens normer och normbildare*. Studentlitteratur. Latest edition. 156 pages.

Module 2 Accounting Information Systems 7.5 credits

Romney, M.B. & Steinbart, P.J. *Accounting Information Systems*. (paperback) Pearson Prentice Hall. Latest edition. 720 pages.

Ekonomihögskolan. Additional handouts.

Module 3 Cost Accounting 7.5 credits

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.

Module 4 Finance II 7.5 credits

Brealey, R., Meyers, S. & Allen, F. *Principles of Corporate Finance*. McGraw-Hill. Latest edition. 976 sidor.

Nilsson, H., Isaksson, A. & Martikainen, T. *Företagsvärdering med fundamental analys*. Studentlitteratur. Latest edition. 100 pages.

Scientific articles. 80 pages.