



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE192 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 by School of Business and Economics 2014-11-27

The course syllabus is valid from autumn semester 2015

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

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:

- 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. Obligatory parts are stated in the schedule.

Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

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

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

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.

Credit Overlap

This course cannot be part of a degree in combination with another course in which the content fully or partly correspond to the content of this course: The course overlaps 2FE003 and 2FE044:3 with 100 % each.

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.