



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 2014-11-27

Revised 2019-09-29 by School of Business and Economics. Literature revision.

The course syllabus is valid from autumn semester 2019

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. English B/6.

Objectives

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

- describe cost accounting theory
- reason about cost accounting issues based on cost accounting theory
- apply different methods for short- and long-term cost accounting and assess the relevance of the applied method
- identify the need for various types of information for assessing the relevance of cost accounting methods and assess the suitability of the information
- account for cost accounting practice in Sweden and its historical development
- account for contemporary development tendencies in the area of cost accounting
- identify and, based on cost accounting theory, analyze cost accounting issues and solutions based on reality-based situations in cooperation with other students 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 course is assessed through written exam and case. 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.

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

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following courses of which the content fully, or partly, corresponds to the content of this course: The course overlaps 2FE003, 2FE083:3 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. About 260 pages.

Berk & DeMarzo. *Corporate Finance*. Pearson Education. Latest edition. About 1160 pages.

Scarborough D.P. & Alpenberg, J. (2014). *Costs: Reduction, Analysis & Measurements*. Sakura House Publications. Etobicoke, Canada. 1046 pages.

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

Scientific articles. About 150 pages.