



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE192 Cost Accounting, 7.5 credits

Cost Accounting

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 2022-03-14 by School of Business and Economics. Revision of prerequisites and update of standard texts.

The course syllabus is valid from autumn semester 2022

Prerequisites

Business Administration 60 credits, including Financial Accounting, Finance and Management Accounting I, 15 credits and Financial Accounting, Finance and Management Accounting II, 15 credits, English 6, or the equivalent.

alternatively,

Students applying for the course within the Business Administration and Economics Programme need to have:

At least 52.5 credits within Business Administration, within in following courses:

- Introduction to Management Control 7.5 credits,
- Management Accounting and Investment Appraisal 7.5 credits,
- Financial Accounting 7.5 credits,
- Finance and Analysis 7.5 credits,

and,

at least 52.5 credits within following courses:

- Macroeconomics 15 credits,

- Microeconomics 15 credits,
- Business Statistics I 7.5 credits,
- Business Statistics II 7.5 credits,
- Commercial Law I 15 credits,
- English 6, or the equivalent.

Objectives

After completing this course the student should 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

The teaching consists of lectures and seminars.

Examination

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

The course is examined through a written examination (4 credits) and a case (3 credits). There are also seminars where the students present individual case assignments (0.5 credits).

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. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing

grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 2FE003, 2FE083:3, 2FE085:3, 2FE095:3 and 2FE044:3 with 7.5 credits 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.

Scarbrough 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.