



## Course syllabus

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

2FE914 Controller II - Kalkylsystem i företagande, 7,5  
högskolepoäng

Controller II - Cost Accounting in Organizations, 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 the Board of the School of Business and Economics 2011-04-15

Revised 2011-12-09. Revised due to translation into English

The course syllabus is valid from spring semester 2012

**Prerequisites**

Business Administration 1- 60 credits

## Objectives

On completion of the course, students should:

- have knowledge of and understanding for cost accounting
- assess the appropriateness of and apply different methods and bases of judgement for short-term cost accounting
- account for Swedish cost accounting practice and its historical development
- account for development tendencies within the field of cost accounting
- critically discuss strategic cost accounting on the basis of different theoretical perspectives
- identify and analyse questions and solutions in a reality-based situation.

## Content

- cost accounting theory for short-term cost accounting
- methods for short-term cost accounting
- activity-based cost accounting
- Swedish cost accounting practice and its development tendencies
- cost accounting processes in organisations' management work

- strategic cost analysis

## Type of Instruction

Teaching is in the form of lectures and seminars. Teaching is net-based. No physical meetings are included.

## Examination

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

The learning outcomes are examined through case studies and through seminar papers. Seminar papers are examined through seminars. Case studies are carried out in groups of 2 - 3 students and are presented through a written report that is discussed during one of the seminars.

The basis for grading is determined by how well students have fulfilled the expected learning outcomes. 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 evaluation during the course or oral communication with the students, can occur and is encouraged in order to secure continuous quality improvement.

## Required Reading and Additional Study Material

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

Atkinson, A.A., Kaplan, R.S., Matsura, E.M. och Young, S.M, (2012) *Management Accounting - information for decision making and strategy execution* (6ed), Prentice Hall, ISBN-10: 0-13-702497-5

Young, S.M. (2012) *Readings i Management Accounting*, Prentice Hall, ISBN-10: 0-13-402503-9

Scientific articles within Cost Accounting 150 pages