



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE933 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 School of Business and Economics 2015-06-26

The course syllabus is valid from spring semester 2016

**Prerequisites**

Business Administration 60 credits

### Objectives

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

- account for and reflect upon 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
- discuss strategic cost accounting on the basis of different theoretical perspectives
- identify and analyse questions and solutions in a reality-based situation

### Content

The course contains:

- 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 carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator, participation in web-based group discussions and written assignments. The course requires access to a computer and the internet. No mandatory meetings on campus are included.

### Examination

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

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 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

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 course/courses of which the content fully, or partly, corresponds to the content of this course: The course overlaps 2FE914, 2FE192, 2FE003 and 2FE044:3 with 7.5 credits each.

### Required Reading and Additional Study Material

#### Required reading

Atkinson, A. A., Kaplan, R. S., Matsura, E. M. & Young, S. M. *Management Accounting - information for decision making and strategy execution*. Prentice Hall. Latest edition. 552 sidor.

Young, S.M. *Readings i Management Accounting*. Prentice Hall. Latest edition. 312 pages.

Scientific articles. 150 pages