



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 2015-06-26

Revised 2020-06-24 by School of Business and Economics.

The course syllabus is valid from spring semester 2021

Prerequisites

Business Administration, G1N/F, 60 credits, or the equivalent.

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 course is examined through individual examination and case. Case studies are presented through a 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. 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. Students who are close to the passing grade can complement after instructions and time-frame given by the examiner to obtain a pass 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 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: 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 pages.

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

Scientific articles. 150 pages