



Course syllabus

Faculty Board of Health, Social Work and Behavioural Sciences
School of Education, Psychology and Sports Science

2IV313 Ekonomistyrning och juridik inom idrotts- och hälsoorganisationer I, 12 högskolepoäng

Accounting and Law in Sport and Health Organizations, 12 credits

Main field of study

Sport Science

Subject Group

Sport Science

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved by the Board of the School of Education, Psychology and Sports Science
2010-11-05

The course syllabus is valid from autumn semester 2011

Prerequisites

NO VALUE DEFINED

Expected learning outcomes

The overall objective of the course is for students to develop knowledge within economic governance, budgeting as well as have basic legal knowledge that is relevant for managing sport organisations.

On completion of the course, students should

- be familiar with the prerequisites of economic governance, the aim of economic governance in sport and health organisations
- know the basic economic concepts and description models in a sport context
- be able to apply knowledge of running accounts in sport and health organisations
- be able to read and understand annual accounts in sport and health organisations
- be able to apply knowledge of computer-based accounting for sport and health organisations
- have acquired basic knowledge of accounts analysis, cash budgeting, and the budget process
- have acquired basic knowledge of the legal system and of legislation concerning sport and health organisations
- have acquired basic knowledge of legal forms that are relevant to sport and health organisations

- have acquired basic knowledge of contracts and contract law that are relevant to sport and health organisations
- have acquired basic knowledge of taxation with special emphasis on sport and health organisations

Content

The course contains the following elements:

- economic governance
- external accounts
- accounts analysis
- taxation
- law
- practical applications with IT-support within respective fields

Type of Instruction

Teaching is in the form of lectures, guest lectures, lessons, laboratory work and seminars.

Examination

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

Course Evaluation

Course evaluations are carried out verbally and/or in writing continuously throughout the course. At the end of the course, a written course evaluation is performed. Course evaluations are compiled and stored at the institution. The results are fed back to the students who have taken the course and are presented, together with the possible measures taken, to the students the next time the course is given.

Other

Possible additional fees regarding assignments and such shall be paid by the student.

Required Reading and Additional Study Material

Backman, Jyri (2008) *Idrottsjuridik – en introduktion* Malmö: Idrottsforum.org. 133 pages.

Backman, Jyri (2008) *Idrottens skatteregler – en introduktion* Malmö: Idrottsforum.org. 200 pages.

Kullén, Håkan (2009) *Budget och budgetering* Liber. ISBN: 9789147092918. 150 pages.

Sylvén, Annika *Kassör och revisor i föreningen SISU* Idrottsböcker (senaste upplagan) 90 pages.

Ekonomihögskolan *Kompendiematerial* 100 pages

Following course material via Internet:

RF:s stadgar: www.rf.se

SvFF:s stadgar: www.svenskfotboll.se

Idrottens förrättsligande: www.idrottsforum.org/articles/carlsson/carlsson.html

Aktiebolag inom svensk elitfotboll:
www.idrottsforum.org/articles/backman/backman090408.html

Idrott och kunskap: www.idrottochkunskap.se

Centrum för idrottsforskning: www.centrumforidrottsforskning.se

Reference Books:

Andersson, Göran (2008) *Kalkyler som beslutsunderlag* Lund: Studentlitteratur. ISBN: 9789144050249. 368 pages.

PG Fahlström *Perspektiv på Sport Management* SISU Idrottsböcker