



## Programme syllabus

School of Business and Economics

Ekonomprogrammet, inriktning redovisning/ekonomistyrning, 180 högskolepoäng

Business Administration and Economics Programme, specialization in Accounting and Management Control, 180 credits

### **Level**

First cycle

### **Date of Ratification**

Approved 2009-03-26.

Revised 2025-11-28.

The programme syllabus is valid from autumn semester 2026.

### **Prerequisites**

General entry requirements + English 6, Mathematics 3b alt. Mathematics 3c and Civics 1b alt. Civics 1a1 +1a2.

Or:

English level 2, Mathematics further level 1b or Mathematics further level 1c, Civics level 1b or Civics level 1a2

### **Description of Programme**

The degree programme in business administration and economics is an education designed for the participants who wish to pursue their careers in accounting and management control. The overall aim is to provide the students with a competence to work with financial and management information systems within business, public administration and other types of organizations both nationally and internationally. The main field of study of the program is Business Administration, however the participants are enabled to strengthen their knowledge and competencies in economics, commercial law, and statistics. The program also provides an opportunity for program students to gain a deeper understanding and knowledge of both the impact of digitalisation as well as the use of digital tools within management control and business/organisational development. Furthermore, the perspectives of internationalization, sustainability, and ethics are an inseparable part of this program.

## Objectives

*Central degree objectives in accordance with the Higher Education Ordinance*

### **Knowledge and Understanding**

For a Degree of Bachelor the student shall:

- demonstrate knowledge and understanding in the main field of study, including knowledge of the disciplinary foundation of the field, knowledge of applicable methodologies in the field, specialized study in some aspect of the field as well as awareness of current research issues.

### **Skills and Abilities**

For a Degree of Bachelor the student shall:

- demonstrate the ability to search for, gather, evaluate and critically interpret the relevant information for a formulated problem and also discuss phenomena, issues and situations critically;
- demonstrate the ability to identify, formulate and solve problems autonomously and to complete tasks within predetermined time frames;
- demonstrate the ability to present and discuss information, problems, and solutions in speech and writing and in dialogue with different audiences; and
- demonstrate the skills required to work autonomously in the main field of study.

### **Judgement and Approach**

For a Degree of Bachelor the student shall:

- demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues;
- demonstrate insight into the role of knowledge in society and the responsibility of the individual for how it is used; and
- demonstrate the ability to identify the need for further knowledge and ongoing learning.

### **Programme specific objectives:**

- Apply normative accounting theory and based on this, solve financial accounting issues and create financial statements

- Apply theories of management control in practice and analyse financial reports

The programme-specific objectives are in line with the intended learning outcomes in accordance with the Swedish Higher Education Ordinance and the mission of the School of Business and Economics.

## Content

### *Organisation*

The Programme is placed and taught at the School of Business and Economics.

A programme coordinator has an overall responsibility for the programme. He/she serves as a representative of the programme and coordinates programme related issues. The programme coordinator is responsible for the programme's content, its development, and works actively in order to keep good relations and communication channels. Whereas and through the continuous dialogue, to work closely with the programme's teaching staff, with the programme's students and the programme council, thus with labour market by collaborating and interacting with relevant stakeholders.

### *Programme overview*

The programme comprises 180 credits. The first year begins with the fundamental knowledge in business administration, and is concluded with courses in statistics and commercial law.

During year two, the program participants deepen their knowledge and skills in business administration and is given a first understanding of the role of digitalisation in management control. The socio-economic perspective is widened further through courses in economics.

The third year introduces an in-depth course in digitalisation, followed by a course in tax law, as well as an in-depth course in business administration with focus on management control. During the final semester, the students further deepen their knowledge in accounting and auditing within business administration as well as a course in scientific method and a degree project.

Courses within the programme can, in agreement with the coordinator, be exchanged. The programme coordinator will then be responsible for assessing whether the central degree objectives still can be met.

Courses within the programme might be given in english.

## **Programme courses**

### **Year 1**

- Business Administration I - Organisation and Leadership, 7.5 cr, G1N (mandatory)\*,

The course gives a wide theoretical understanding of different perspectives and aspects of organisation and leadership. Both classic and more recent contributions to research clearly put their mark on the course, as well as a specific focus on gender issues. The purpose of the theoretical understanding is to provide knowledge and a basis for identifying and understanding organisational problems in practice.

- Business Administration I - Marketing, 7,5 cr, G1N (mandatory)\*,

The course focuses on the basic principles of marketing of goods and services with an account to the different aspects of marketing law, sustainability and social responsibility. Thus, it enables students to acquire essential skills in presentation techniques practice.

- Business Administration I - Financial Accounting and Budgeting, 7,5 cr, G1N (mandatory)\*,

This course introduces the participants to the principles of budgeting and business accounting systems, thus to their role for a company's operational planning and control. Throughout the course, the students not only acquire essential knowledge in business accounting and budgeting, but also learn about business accounting practice, laws and regulations, and acquire basic computer literacy skills through business accounting simulation.

- Business Administration I - Cost Accounting, 7,5 cr, G1N (mandatory)\*,

The course introduces to the principals of managerial accounting and its meaning for the business and public sectors. Throughout the course, students practice the application of the gained knowledge through performing simple calculations on capital budgeting and investment appraisal. Furthermore, they conduct a simple analysis of a standard cost deviation and acquire basic computer literacy skills through cost accounting simulations.

- Business Statistics I, 7.5 cr, G1N (mandatory),

The aim of the course is to provide students with computer software skills in order to interpret, summarise and present random samples so as to draw conclusions about a population. The course focuses on the fundamental principles of probability, random variables and quantification of uncertainty.

- Business Statistics II, 7.5 cr, G1N (mandatory),

The course deals with various statistical methods such as correlation, multiple linear regression, time series data, nonparametric methods, and survey sampling methodologies with the aim of students being able to determine an appropriate model for a given statistical problem and, to analyse and to present the results from a statistical analysis.

- Commercial Law I, 15 cr, G1N (mandatory),

The course provides a fundamental overview of the Swedish legislative system and an introduction to EU-law. The course participants are introduced to civil law regulations, such as contract law, the law of sales, family law, and other legislation dealing with natural and juridical person's interaction. The purpose of this course is to provide the tools for the understanding of various legal sources to enable course participants to solve legal cases independently.

## **Year 2**

- Business Administration II - Financial Accounting, 7.5 cr, G1F (mandatory)\*

After completion of the course, the students will be able to record business transactions, to prepare an annual financial statement and to perform simple cash flow analyses. Furthermore, the course enables its participants to read, interpret and apply financial accounting regulations and legislation, thus to acquire an insight into the consolidated statement and reporting as well as into managerial accounting systems.

- Business Administration II - Finance, 7.5 cr, G1F (mandatory)\*

Through combining accounting theory and the principles of consolidated accounting, gain insight in, and develop needed skills for practical application of, advanced managerial accounting.

- Digital Business Transformation, 7.5 cr, G1F (mandatory)\*,

The aim of the course is to create a deeper understanding of how companies and organisations act in order to succeed with digital transformation, both within the company/organisation as well as in relationship to their industry/external context. The course also includes a discussion on how digitalisation and digital initiatives support, drive, and impact the business model and value-creating logic of companies and organisations.

- Business Administration II - Organisation, 7.5 cr, G1F (mandatory)\*,

The course participants are offered to deepen their knowledge into the subject areas essential to modern leadership and organisational success. The course takes its stance through a reflective approach to the scholarship whereas several reports – individually or in a group, in written or in oral – are carried out on different occasions throughout the course.

- Macroeconomics, 15 cr, G1N (mandatory),

The course introduces to the principal topics in macroeconomics and to the macroeconomic variables interaction. The course participants learn about the economic models ensuring a long-run economic growth as well as about the effects of short-term variations in economic activity and how stabilisation politics affects the variations.

- Microeconomics, 15 cr, G1N (mandatory),

The course introduces to the basics of microeconomic theory, to the consumer and producer behaviours in the market, various factors that affect production, goods and services, as well as to the effects by various market forms, market interventions and market failures.

## **Year 3**

- Tax Law I, 15 cr, G1F (mandatory),

The course participants explore the Swedish Tax System from a business company perspective. The course introduces to the revenue tax, indirect taxes, social security contributions, to the tax process and to some extent to the international tax standards.

- Business systems for management control, 7.5 cr, G1F (mandatory)\*,

The course aims to create an understanding of how the advanced, computerised information systems affects, and are integrated into the core business of companies and organisations. It also covers how information systems can create competitive advantages, which means that they become a critical success factor.

- Business Administration III - Management Control Systems, 7.5 cr, G2F (mandatory)\*,

The course provides its participants with the knowledge and skills needed for managerial control and day-to-day management of various business in different situations and different branches. The main emphasis of the course is to develop the skills and abilities needed for application of different models, analysis and solutions to the problems.

- Annual Report and Group Accounting, 7.5 cr, G2F (mandatory)\*,

The course focuses on annual account reporting and financial information for the annual financial statement.

It introduces to different methods for carrying out a consolidation of accounts (full and partial consolidation and methods for a foreign subsidiary account) and to valuation aspects in connection to the consolidation process.

- Business Administration III - Scientific Method, 7.5 cr, G2F (mandatory)\*

The course introduces the basic epistemological issues in the theory of science, as applied to social science research generally and to international business specifically. The course participants will be trained to formulate and motivate a relevant problem for the field of study, to discuss critically, evaluate and apply common approaches and methods, both quantitative and qualitative, in international business research.

- Business Administration III - Degree Project in Management Accounting (Bachelor), 15 cr, G2E (mandatory)\*,

The degree project (bachelor thesis) course enables degree program participants to explore a topic of interest in detail within the area of managerial accounting and to demonstrate gaining in-depth knowledge and competencies. The aim of this course is to enable the programme participants to develop a research model and to design a solution for a selected business problem by formulating a research question and applying fundamental business management concepts. The final report is presented for the opposition and defended at the final seminar.

A part of the program course-offering is run together with the other educational programs and/or single subject courses. For this reason, the courses within the curriculum may be rearranged and taught in a different sequence.

\* course in the main field of study, Business Administration

In accordance with the Higher Education Ordinance, a Bachelor's degree programme of 180 credits in total, is obligated to include at least 90 credits of studies in the main field and in a progressive study manner, whereby a degree project of at least 15 credits. For additional information, please see The Local System of Qualification at Linnaeus University. Courses previously given within the same programme code, EGEKO, can also be included in the programme degree and thus replace courses with equivalent content.

#### *Societal Relevance*

The real-life cases from industry and business are applied on a regular basis throughout the degree programme. Furthermore, the programme participants interact closely with the business representatives while working on a project and/or the final degree project.

#### *Internationalisation*

Within many courses and subjects in the programme components are derived from an international context. The increased globalisation of world economy is anchored throughout the entire programme and the international dimension is reflected in course literature. The participants are invited to enroll any exchange scheme for Studies Abroad within the frame of the collaborative agreements that the School of Business and Economics, as well as the Linnaeus University, has established with many universities abroad. If preferred, the participants can undertake an international study experience at any other foreign higher education institution that goes beyond the scope of the collaborative agreements. There are opportunities for international studies during summer or in direct connection with the end of the programme, although not as an ordinary semester.

#### *Sustainable social development*

The sustainability dimension is an inevitable part in modern economies. By highlighting multiple socio-, ethical and cultural diversity aspects, the program addresses questions related to gender, ethnicity, and cultural affiliation, thus discusses how these dimensions are affecting the contact of business professionals with their customers and collaborative business networks.

The ongoing development of the legislative framework for environmental impact, facilitation of financial incentives and resource allocation, is addressed throughout the entire programme. In this regard many different teaching forms are employed with the aim to prepare its participants for a dynamic work-life by engaging them in business development processes as well as in collaboration with students from other fields of studies.

## Quality Development

Continuous improvement of the degree program involves a systematic evaluation of the programme courses. The Programme Coordinator carries the responsibility to analyze evaluation results at the Programme Council and to provide the degree program

participants with the feedback. Course evaluations are a subject for LNU archive. The programme participants participate actively in the programme development processes through the Programme Council and the student-body representatives at the faculty-wide Education Committee.

Moreover, all the degree programmes at the School of Business and Economics are the subjects to quality assessment based on standards that are provided by the Association to Advance Collegiate Schools of Business (AACSB). The Swedish Higher Education Authority (UKÄ) and the national quality assurance scheme systematically assesses all the main subject areas at the School of Business and Economics (SBE).

The SBE-wide educational quality assurance scheme necessitates a periodic quality monitoring of the degree programme, as well as, continuous analysis of course evaluations. Furthermore, the provisions are made to all final-year participants to share their total experiences by participating in the university-wide student experience survey - The Linnaeus Barometer.

## Degree

When the degree programme is completed in accordance with the degree requirements provided by The Higher Education Ordinance and The Local System of Qualification at Linnaeus University - the graduates are entitled to apply for Degree Certificate. Upon successful completion of the Business and Economics Programme with specialization in Accounting/Management Control may obtain the following degree:

Bachelor of Science in Business and Economics, with Specialization in Accounting and Management Control

*Main Field of Study: Business Administration*

Ekonomie kandidatexamen med inriktning mot redovisning och ekonomistyrning  
*Huvudområde: Företagsekonomi*

The Degree Certificate is bilingual (Swedish/English). The Degree Certificate is accompanied by a Diploma Supplement (English).

## Other Information

The eligibility requirements have to be met upon the admission to courses within the degree programme. Courses can be given, parts or in full, in English. If the language of instruction is English, the examinations are conducted in English.

Should deviations be found between the Swedish and English version of this programme syllabus, the Swedish one is superior.