



## 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 Level

### Date of Ratification

Approved 2019-10-23

Revised 2019-10-23 by the Faculty Board within the School of Business and Economics

The programme syllabus is valid from autumn semester 2020

### Prerequisites

General entry requirements and Civics 1b / 1a1 +1a2, Mathematics 3b / 3c or Civics A, English B, Mathematics C (Field-specific entry requirements 4/A4).

### 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 program participants with a qualified base for pursuing a career for economically-oriented work, with focus on accounting and management control in the context of industrial, business, public and other types of organizations, both nationally and internationally.

Students take courses within the main field of study business administration, along with courses in, for instance, economics, commercial law, and statistics. The courses provide knowledge within the different subject fields of the programme, which provides students with a broad understanding of various economic perspectives. In addition, the programme also deals with the perspectives of internationalisation, digitalization, sustainability, and ethics.

### 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:*

- Interpret and apply accounting theories and based on these, 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**

*Organization*

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 student 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 legal.

During year two, the program participants deepen their knowledge and skills of professional relevance to a bachelor of science in business administration degree. The socio-economic perspective is widened further through courses in economics.

The first semester of the third year comprises courses in business informatics and tax law, or they may engage instead in a Study Abroad program.

During the final semester of the programme, students deepen their knowledge in business administration with focus on accounting and auditing as well as management control, including a degree project. Swedish is the primary language of instruction.

### *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 organization 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 organizational 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, of sustainability and, of 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, summarize 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 analyze 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 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.

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

The course participants are offered to deepen their knowledge into the subject areas essential to modern leadership and organizational 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.

**Business Administration II - Method and Thesis, 7.5 cr, G1F (mandatory)\*,**

The aim of the course is to introduce its participants to different academic perspectives and scientific viewpoints, but also to a research process. Through application of various data collection methods and through the exercise of various analytical techniques, the programme participants conduct their first research project.

**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 stabilization 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

**Studies abroad, 30 cr.**

The programme participants are invited to enroll any exchange scheme for full-time Studies Abroad. Studies Abroad are selected in consultation with and is approved by the Programme Coordinator. The eligibility requirements and degree requirements at Linnaeus University must be met.

Alternatively,

**Business Informatics, Management Information Systems, 15 cr, G1F**

Companies across the globe have become increasingly reliant on information technologies that have become a backbone and the central nervous system in many modern business organizations. The aim of the course is to introduce its participants to the ways of how such systems can be employed more efficiently and can be used to increase business production effectiveness by facilitating the business management process.

**Tax Law I, 15 cr., G1F**

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.

**Group Accounting and Auditing, 7.5 cr, G2F (mandatory)\*,**

The aim of the course is to introduce its participants within group accounting and auditing. The course provides with the insights into the basics of theoretical frameworks, as well as account for practice and methods used within group accounting and their application.

**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.

**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. Furthermore, if approved by the Programme Coordinator, the pre-planned courses in the program could be replaced with equivalent courses within the scope of the subject area.

kolla upp!

\* 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.

### ***Internationalization***

During the semester five of the programme 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.

Internationalization is central to the programme due to the nature of business administration. The globalisation of world economy is anchored throughout the entire programme, whereby the international dimension is reflected in course literature.

### ***Scope of Programme***

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 in collaboration with students from other fields of studies.

### **Quality Development**

Continuously 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 Certificate**

When degree programme 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:

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

*Bachelor of Science in Business and Economics,  
with specialization in Accounting and Management Control*  
(Main field of study: Business Administration)

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.

Some courses throughout the programme can be given in English, partly or in full.

Therefore it is important to follow course instance information on the language of instructions, the campus, e.g. the elective courses might be run at campus Växjö, the type of instruction form.

In those cases when the course is offered in English, the examination will be held in English too.