



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 by the Faculty Board within the School of Business and Economics 2018-12-12

The programme syllabus is valid from autumn semester 2019

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 in financial information management in an industrial, business, public and other types of organizations context, both nationally and internationally. The main field of study of the program is the *Business Administration*, however, the participants are enabled to strengthen their knowledge and competencies in economics, commercial law, and statistics. 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, analyze, synthesize and critically interpret data

- 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:

In line with the pre-set learning outcomes and the bachelors' degree requirements thus, the mission of the School of Business and Economics:

- demonstrate the ability to apply in practice the knowledge in accounting and management accounting theories;
- demonstrate the ability to prepare and analyze financial statement.

Content

Organization

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

The programme has a programme coordinator who has overall responsibility for the programme and who serves as a representative of the programme and coordinates programmerelated issues. The coordinator is responsible for the programme's content and development and works actively to maintain good relationships and communication channels. This takes place with the programme's teaching staff by means of continuous dialogue, with the programme's students through a programme council, and with trade and industry through collaboration and interaction with relevant stakeholders.

Programme overview

The programme comprises 180 credits. The first year begins with equipping the program participants with the fundamental knowledge in business administration and is concluded with the course in statistics and commercial law.

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

The first semester of the third year comprises the courses in tax law and business informatics. During this semester students are offered a possibility to engage on an elective basis in a mobility program offered by the School of Business and Economics and/or Linnaeus University.

During the final semester of the programme, students take courses in business administration III, G2F/E level, with focus on accounting and management control, that includes a degree project.

Programme courses

Year 1

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

The course aims to provide its participants with theoretical knowledge and broad perspectives on and, an explanation of, many different aspects of organization and leadership. It is both, classical and more recent contributions in research along with the special focus on gender issues that are embedded across the course's curriculum with the purpose to supply knowledge and the skills that enable abilities to recognize, to identify and solve 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 skills in using computer software 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.

Introduction to Commercial Law 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)*

This course introduces to concepts of financial accounting and helps in learning technical skills required for preparation and analysis of external financial reporting. After completion of the course, you 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 - 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. That is to say, through the application of the various data collection methods and through the exercise of various analytical techniques, the participants are invited to 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 economic analysis of economic systems. It delves into the consumption and production decision making by private households as well as by business companies, into the market forms, market regulations and consequences for the societal welfare. The course enables the abilities of its participants to analyze the function of various markets.

Year 3

Studies abroad, 30 cr. (elective)

The programme participants are invited to enroll any exchange scheme for full-time 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.

Furthermore, during this semester the degree program participants may choose a full-time engagement in exchange studies or by combining a course workload of 15 cr. with the 15 cr. internship.

Studies Abroad and internship opportunities are selected in consultation with, and the intended course workload is approved by the Program Coordinator.

The eligibility requirements and degree requirements provided by *The Higher Education Ordinance* and *The Local System of Qualification at Linnaeus University* must be met upon enrollment to *Studies Abroad* program.

Alternatively,

Introduction to Swedish Tax System, 15 cr., G1F (elective),

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 international tax standards.

Business Informatics, Management Information Systems, 15 cr, G1F (elective)

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.

Business Administration III - Management Accounting, 15 cr, G2F (mandatory)*,

Module 1 provides, by means of a combination of accounting theory and consolidated accounting, both an understanding and practical application of advanced accounting. Module 2 provides participants with both the knowledge and skills required to direct and manage companies in various situations and in different sectors. There is substantial emphasis on the use of practical cases to help develop skills in applying models, analysis and problem-solving.

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. Whereby thesis advisor provides participants with the guidance in the field, consultancy on the research and feedback on the academic paper writing process.

The final report is presented for the opposition and defended at the final seminar.

The curriculum and the study management processes are arranged to offer to degree program participants the best possible educational experiences that can respond to the educational needs of society.

A part of the program course offering is run together with the other educational programs and/or single subject courses at the bachelor level. 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 exchanged with any other course within the scope of the subject area, and in compliance with prerequisites of the course, educational goals of the program and the degree requirements at the Linnaeus University.

* course in the main field of study, Business Administration

the course is offered in English.

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. Furthermore, if the current curriculum does not include courses that are enumerated as EGHRM, these could be still eligible for a degree diploma. In such a case, if the content of the course is conforming to the current offering, a course replacement can be facilitated.

Societal Relevance

The real-life cases from industry, business and governance 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

As mentioned here above, the degree programme offers possibilities for international study experience. 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.

Educational Perspectives

The sustainability dimension is of great importance to the degree programme in Business Administration and Economics. By highlighting multiple socio-, ethical and cultural diversity aspects, the program addresses questions related to gender, ethnicity, and cultural affiliation, and with this – discusses the major effects on financial managers, their customers, and the collaborative business networks.

As the ongoing development of the legislative framework facilitates the financial incentives and resource allocation, therefore it enables to address the environmental impact at a higher scale. By integrating international dimension throughout the entire programme, and by considering multiple international economy perspectives (ex. course literature), the degree program reflects the tendencies of global development.

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 for the admission to courses within the degree programme.

The Course Plan provides in detail the prerequisites for each course.