



PROGRAMME IN BUSINESS AND ECONOMICS

EKF113 Management Accounting, 6 credits

Ekonomistyrning, 6 högskolepoäng

First Cycle

Confirmation

This course syllabus was confirmed by Programme in Business and Economics (ICU) on 2022-11-03 and was last revised on 2023-03-09 to be valid from 2023-08-28, autumn semester of 2023.

Field of education: Social Sciences 100%

Department: Programme in Business and Economics

Other participating department

Department of Business Administration

Position in the educational system

The course is offered in the first cycle and is included in the first semester of the Bachelor's Programme in Business and Economics. It is not offered as a single-subject course.

The course can be part of the following programme: 1) Bachelor's Programme in Business and Economics (S1EKA)

Main field of studies

Business Administration

Specialization

G1N, First cycle, has only upper-secondary level entry requirements

Entry requirements

General entrance requirements for university studies and the Swedish upper secondary courses English 6, Mathematics 3b/3c, Civics 1b/1a1+1a2 or equivalent.

Learning outcomes

On successful completion of the course the student will be able to:

Knowledge and understanding

1. describe management accounting, with respect to formal basic concepts, models and relationships
2. explain the different situations where the use of different formal control instruments is appropriate

Competence and skills

3. explain basic concepts, models and relationships, in order to independently identify, problematise and formulate solutions
4. demonstrate the ability to, in a smaller working group, apply knowledge of the formal tools of management accounting, and in writing present a solution to a problem that has been given in advance.

Course content

Business administration in general, and management control and accounting in particular, is about creating, understanding and applying different models for decision making. The models are expected to support the economically rational decision making of managers and co-workers.

The control instruments discussed during the course are intended to contribute to the implementation of organisational strategies. In management accounting, basic concepts and models are used to evaluate the profitability of organisational units, products and services. The focus of the course is on formal policy instruments, such as different models for control via performance measures/key ratios, product calculation and budgeting. The students will be trained in the use of formal control instruments, but also in understanding management accounting as a part of the management of an organisation.

In the course, strong emphasis is placed on communicating central concepts and models that constitute the nucleus of formal financial control, but also the relationships that prevail between them. Students will practice their ability to understand financial relationships through a case study.

Form of teaching

Lectures, lessons, labs, videos, and case studies.

Language of instruction: English

Assessment

Learning outcomes 1-3 are examined via a written examination completed individually.

Learning outcome 4 is examined via a case study.

Students can only carry out the case study during the duration of the course instance they are registered on. Students who do not participate case study work are offered the opportunity to complete the case study during the next instance of the course.

Individual take-home assignments and exams shall be written individually. Cooperation in formulating text, tables, figures and the like is not allowed.

If a student who has twice received a failing grade for the same examination component wishes to change examiner ahead of the next examination session, such a request should be made to the department in writing and should be approved by the department unless there are special reasons to the contrary (Chapter 6 Section 22 of the Higher Education Ordinance). If a student has received a recommendation from the University of Gothenburg for study support for students with disabilities, the examiner may, where it is compatible with the learning outcomes of the course and provided that no unreasonable resources are required, decide to allow the student to sit an adjusted exam or alternative form of assessment. In the event that a course has ceased or undergone major changes, students are to be guaranteed at least three examination sessions (including the ordinary examination session) over a period of at least one year, but no more than two years after the course has ceased/been changed.

Grades

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

To obtain a passing course grade, passing grades on the individual written examination and the case study are required. To determine the final grade, points from the written examination are combined with the points received from the case study.

Course evaluation

Upon completion, the course will be evaluated in accordance with the rules for course evaluations established by the Bachelor's Programme in Business and Economics at the School of Business, Economics and Law. The results of the evaluation, as well as any changes in the course, shall be communicated to both the students who completed the evaluation and the students who are enrolled in the subsequent round of the course.