



## DEPARTMENT OF BUSINESS ADMINISTRATION

### **FEK104 Business Administration, Management Accounting, 7.5 credits**

Företagsekonomi, Ekonomistyrning, 7,5 högskolepoäng

*First Cycle*

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#### **Confirmation**

This course syllabus was confirmed by Department of Business Administration on 2019-09-10 and was last revised on 2020-02-25 to be valid from 2020-08-31, autumn semester of 2020.

*Field of education:* Social Sciences 100%

*Department:* Department of Business Administration

#### **Position in the educational system**

The course is offered as a freestanding course.

The course can be part of the following programmes: 1) European Studies Program (S1EUR), 2) Bachelor's Programme in Logistic management (S1LOG) and 3) Program in Environmental Social Science (S1SMI)

#### *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 B, Mathematics C, Civics A or 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:

1. Describe and explain fundamental concepts in formal management accounting in general and in budgeting, product costing and financial performance measurement

in particular.

2. Have knowledge about and be able to apply fundamental concepts, models and relationships of relevance in formal management accounting, and be able to explain in which situations each formal accounting instrument is appropriate to use as well as the resulting effects.

The qualitative targets for a Degree of Bachelor relate to the intended learning outcomes as follows:

<b>Qualitative targets</b>	<b>Learning outcomes</b>
<i>Knowledge and understanding</i>	1+2
<i>Competence and skills</i>	1+2
<i>Judgement and approach</i>	

### **Course content**

The focus in management accounting is on achieving stated financial and nonfinancial goals. Its core aim is to steer the firm and management in a direction that will result in goal fulfilment. In order to steer the firm towards the goals, various accounting instruments are needed.

The course focuses on formal management instruments, i.e. fundamental concepts, models and relationships that can be used in the financial control of a firm. The course covers a number of formal instruments of traditional character, including budgeting, product costing and financial performance measurement.

The purpose of the management instruments is to use them in a way that makes the firm management act effectively, efficiently and in line with the firm's strategies, in order to achieve financial and non-financial goals. The formal instruments are useful when calculating prices, costs and results for goods and services, when ensuring sufficient liquidity and net income, when measuring the profitability of different organisational units, products and/or services, when managing staff behaviour and when reporting the outcome of business operations.

A new task for the formal instruments used in management accounting, and for the individuals who work with them, is to merge social and environmental aspects with traditional financial aspects in order to achieve sustainable development.

**Form of teaching**

Timetabled lectures and opportunities for individual supervision by instructor at open house/Q&A sessions.

*Language of instruction:* Swedish

Teaching in English may occur.

**Assessment**

Learning outcomes 1 and 2 are examined via an individually completed written exam.

If the student has been granted special educational support from the University of Gothenburg because of a disability, the examiner has the right to offer the student an adapted test.

If a student, who has failed the same examined element on two occasions, wishes to change examiner before the next examination session, such a request is to be submitted to the department in writing and granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

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, though at most 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 pass the course, a student must receive a passing grade on all intended learning outcomes. This means a passing grade (A-E) on the written exam. The compulsory elements of the course must also be completed. The course grade (A-F) is based on the individually completed written exam.

*Compulsory attendance*

Attendance is required at the course introduction.

A student who does not participate needs to complete a special make-up assignment

within the prescribed time.

**Grade (Definition) Characteristic:**

A (Excellent) A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

B (Very good) A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

C (Good) The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

D (Satisfactory) The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

E (Sufficient) The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

F (Fail) The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Some occasional examination elements of the course may have the grading scale UG (Fail/Pass).

**Course evaluation**

A course evaluation is conducted anonymously either digitally via the course website or via a written questionnaire handed out at the last scheduled meeting of the course or in connection with the exam. The results of the evaluation are to be communicated to students via the course committee and course website.

The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.