



Högskolan  
Kristianstad

## Management Accounting and Control - 15 ects - Course syllabus

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**Course code:** FE693U

**Level:** Basic level

**Subject group:** (FE1)

**Area code:** Business Administration (FÖA)

**Educational area:** Social Science 100%

**Main field of study:** Business Administration

**Proportion of placement:** -

**Swedish title:** Redovisning och ekonomisk styrning

**Decision:** Approved by The Education Board for Health and Society 2018-02-02  
Valid from 2018-02-02

**Reference number:** U2018-242-292

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### General information

The course is given as assignment training.

Type of study: Network-based.

Language of instruction is English.

### Level of study

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

### Entry requirements

General entry requirements

### Aim

The aim of the course is that the student should develop knowledge about concepts and models in accounting and financial management. The student will also develop basic skills in using tools and methods for accounting and financial management.

## **Content**

The content of the course can be divided into two sections:

### Moment 1: Accounting

The moment deals with measurement and reporting of a company's earnings, financial position and cash flow. The moment also includes an introduction to and an overview of the subject of business administration.

### Moment 2: Economic governance

The item includes cost and revenue analysis as well as budgeting. The moment also takes on fixed and variable costs as well as various tools to assess break-even. In addition, investment decisions and models are followed for monitoring the company's short and long-term financial targets.

## **Intended learning outcomes**

### *Knowledge and understanding*

On completion of the course, the student should

- be able to account for basic principles and concepts for accounting and financial management (1)
- be able to describe business accounting principles relevant to accounting and financial management (2)

### *Skills and abilities*

On completion of the course, the student should

- in different business situations, use the company's tools in accounting and financial management (3)
- Practically use concepts in accounting (4)
- be able to use concepts within and different methods of economic governance (5)
- be able to apply commercial information for decision (6)

### *Judgement and approach*

On completion of the course, the student should

- be able to evaluate financial information of controlling a company (7)
- be able to reflect on the usefulness of different control methods (8)

## Implementation

Teaching is online-based and is done without college-related meetings. The teaching takes the form of individual literature studies and individual assignments as well as active participation in case discussions. Communication with students and teachers takes place mainly through learning platform.

The course requires access to computer and internet connection.

## Examination – tests and forms

The grades awarded on the course as a whole are Excellent (A), Very Good (B), Good (C), Satisfactory (D), Acceptable (E) and Unacceptable (F).

Assessment 1 (7,5 credits) Financial accounting.

Individual written home exam. Assessment of learning outcomes 1, 2, 3 and 4. The available grades are A-F.

Assessment 2 (7,5 credits) Financial management.

Individual written report. Assessment of learning outcomes 1, 2, 3, 5, 6, 7 and 8. The available grades are A-F.

Determination of the grade for the whole course:

For a grade of E on the whole course, students must have been awarded at least a grade of E on both assessment 1 and 2.

For a grade of D on the whole course, students must have been awarded at least a grade of D on both assessment 1 and 2.

For a grade of C on the whole course, students must have been awarded at least a grade of C on both assessment 1 and 2.

For a grade of B on the whole course, students must have been awarded at least a grade of B on both assessment 1 and 2.

For a grade of A on the whole course, students must have been awarded at least a grade of A on both assessment 1 and 2.

## Course evaluation

A course evaluation will be carried out in accordance with Kristianstad University guidelines.

## Decision

Approved by The Education Board for Health and Society 2018-02-02 Valid from 2018-02-02

## Transitional rules

A student admitted in accordance with this syllabus is entitled to be assessed according to the terms set down in it one (1) year after it has ceased to apply, i. e. when it has been replaced by a new syllabus or the course has been discontinued. A student who has not passed the course within one year of the date when the syllabus ceased to apply can, within another two years and subject to approval by the examiner, be offered further examination opportunities

in accordance with a course syllabus deemed very similar to that of the discontinued course. However, the examination opportunities offered must only involve a marginal increase in the resources used. Subsequently, the student can only receive a certificate of passed course components.

## Literature

The literature list is subject to change up to a month before course start

Course literature is to some extent available for loan or download at the library (<http://www.hkr.se/library/>). Talking books for students with reading impairment are searchable and downloadable in Legimus (<http://www.legimus.se/102610/engelska-english>).

- Atrill, Peter, McLaney, Eddie (2017), *Accounting and finance for non-specialists*. 10 edition. Harlow: Pearson (593 p).
- Bergstrand, Jan (2009), *Accounting for management control*. 1 edition. Lund : Studentlitteratur (394 p). Remark: Finns även som e-bok.

Vetenskapliga artiklar tillkommer med cirka 100 sidor. Research articles of approximately 100 pages will be added.