

Management Accounting

Kalkylering och budgetering
7 credits

Single subject and programme course

722G46

Valid from:

Determined by	Main field of study	
The Quality Board at the Faculty of Arts and Sciences	Business Administration	
Date determined	Course level	Progressive specialisation
2007-04-11	First cycle	G1N
Revised by	Disciplinary domain	
	Social sciences	
Revision date	Subject group	
	Business Administration	
Offered first time	Offered for the last time	
Spring semester 2008		
Department	Replaced by	
Institutionen för ekonomisk och industriell utveckling		

Course offered for

- Business and Economics Programme

Entry requirements

General entry requirements for undergraduate studies and Social Studies and English and Mathematics corresponding to the level in Swedish upper secondary education (Samhällskunskap 1b or 1a1 and 1a2 or Samhällskunskap nivå 1b or nivå 1a1 and 1a2, Engelska 6 or Engelska nivå 2 and Matematik 3b/3c or Matematik C or Matematik fortsättning nivå 1b or Matematik fortsättning nivå 1c).

Intended learning outcomes

On completion of the course, the student should be able to:

- account for different calculation methods and their underlying principles, as well as their fields of use in organisations
- demonstrate knowledge of different budgeting methods and the role of budgeting in the control systems of organisations

Course content

The course covers different principles and models of calculation and budgeting. An important element is how different cost concepts and calculation methods are used to highlight the economic consequences of different decisions. Also covered is the design of different economic control systems with regards to the assignment and structure of the organisation, as well as economic data and routines that concern internal interested parties in the organisation. Furthermore, budgeting of activities is studied, and different budgeting methods and budget processes are highlighted. Further, the role of budgeting as a control instrument is problematised. The course also covers supplementary and alternative control methods brought forward in the debate on the role of financial control in recent decades.

Teaching and working methods

The teaching takes the form of lectures, teaching sessions and case seminars. The student is also expected to study independently, individually or in groups.

Examination

The course is examined through a written and independent examination, and also through written assignments during the course.

If special circumstances prevail, and if it is possible with consideration of the nature of the compulsory component, the examiner may decide to replace the compulsory component with another equivalent component.

If the LiU coordinator for students with disabilities has granted a student the right to an adapted examination for a written examination in an examination hall, the student has the right to it.

If the coordinator has recommended for the student an adapted examination or alternative form of examination, the examiner may grant this if the examiner assesses that it is possible, based on consideration of the course objectives.

An examiner may also decide that an adapted examination or alternative form of examination if the examiner assessed that special circumstances prevail, and the examiner assesses that it is possible while maintaining the objectives of the course.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

Grades

Three-grade scale, U, G, VG

Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus.

The course is conducted in such a way that there are equal opportunities with regard to sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation and age.

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.