

# Management Accounting

Single subject and programme course

7 credits

Kalkylering och budgetering

722G78

Valid from: 2010 Autumn semester

**Determined by**

The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**

2008-03-11

## Main field of study

Business Administration

## Course level

First cycle

## Advancement level

G1X

## Course offered for

- Business and Economics Programme - International - French
- Business and Economics Programme - International - German
- Business and Economics Programme - International - Spanish
- Business and Economics Programme - International - English

## 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
- account for different budgeting methods and for the budgeting role 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/or 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 through written assignments during 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 carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

## Department

Institutionen för ekonomisk och industriell utveckling