

## Management Accounting

Kalkylering och budgetering  
7 credits

Single subject and programme course

722G78

Valid from:

<b>Determined by</b>	<b>Main field of study</b>	
The Quality Board at the Faculty of Arts and Sciences	Business Administration	
<b>Date determined</b>	<b>Course level</b>	<b>Progressive specialisation</b>
2008-03-11	First cycle	G1N
<b>Revised by</b>	<b>Disciplinary domain</b>	
	Social sciences	
<b>Revision date</b>	<b>Subject group</b>	
	Business Administration	
<b>Offered first time</b>	<b>Offered for the last time</b>	
Spring semester 2008		
<b>Department</b>	<b>Replaced by</b>	
Institutionen för ekonomisk och industriell utveckling		

## Course offered for

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

## Entry requirements

General entry requirements for undergraduate studies  
and

Mathematics and Social Studies corresponding to the level in Swedish upper  
secondary education (Matematik 3b/3c, Samhällskunskap 1b/(1a1 and 1a2)  
and

English and French corresponding to the level of English and  
French/German/Spanish in Swedish upper secondary education (Engelska 6 and  
Franska/Tyska/Spanska 3)

## 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.

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 carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

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.