



Faculty of Social Sciences

## **SKOC40, Strategic Communication: Management Accounting, Financial Analysis and Financial Reporting, 15 credits**

*Strategisk kommunikation: Ekonomistyrning, finansiell analys och ekonomisk rapportering, 15 högskolepoäng*  
**First Cycle / Grundnivå**

---

### **Details of approval**

The syllabus was approved by the board of the Department of Strategic communication on 2017-11-28 and was last revised on 2021-10-26. The revised syllabus applies from 2021-10-27, spring semester 2022.

### **General Information**

The course within the main field of study strategic communication is compulsory during the fourth semester on the Bachelor's programme in strategic communication, 180 credits and the Bachelor's programme in strategic communication and digital media, 180 credits. The course is given in Helsingborg.

*Language of instruction:* Swedish

Components in other Scandinavian languages and English may be included.

*Main field of studies*

Strategic Communication

*Depth of study relative to the degree requirements*

G2F, First cycle, has at least 60 credits in first-cycle course/s as entry requirements

### **Learning outcomes**

On completion of the course, the students shall be able to

#### **Knowledge and understanding**

- demonstrate the ability to identify theoretical concepts within the fields financial control, financial analysis and economic reporting,

### **Competence and skills**

- demonstrate the ability to theoretically and practically be able to evaluate and use central models within financial control, financial analysis and economic reporting,
- demonstrate the ability to make decisions that concern the economics of organisations and economic flows, understand and apply the rhetoric and communication strategies of the economics and analyse and interpret financial reports critically,

### **Judgement and approach**

- demonstrate the ability to assess and compare organisations economics by choosing independently out, calculate and validate for the purpose relevant key ratios, use and communicate basic economic concepts and models.

### **Course content**

The course takes an economic perspective on the activities of organizations, and gives the student basic knowledge in financial management, financial analysis and financial communication with relevance to strategic communication. The management of the company's financial flows, results and financial position is analyzed, and standards for financial reporting and financial communication are discussed. During the course, the student is trained in making financial decisions. A business simulation is carried out where the connection between the organization's market, competitive situation and other stakeholders is clarified. The importance of business concept, strategy and consequences of operational decisions are discussed. Furthermore, a communicative perspective is applied to these economic and financial aspects, and the student learns to analyze and develop skills in communicating financial results and decisions to different target groups in a clear way.

In the course, the following four components are included :

1. Financial analysis and economic reporting. The component addresses basic concepts and models for financial management, with a focus on budgeting, and accounting,
2. Financial control. The component brings up basic concepts and models for calculations for profitability assessment of products/services and customers, budgeting and economic planning and division of responsibility,
3. Company management and economic decision making. Through the business simulation, financial flows and consequences of strategic decisions are treated.
4. Economic rhetoric and communication. The component focuses on communication of economic information, annual reports to different target groups with special focus on trust and risk and social responsibility.

### **Course design**

The teaching is given as teacher-supervised lectures, guest lectures and seminars. Participation in seminars is compulsory.

The four components of the course are examined individually:

- Financial analysis and economic reporting, 4 credits
- Financial control, 6 credits

- Company management and economic decision making, 2 credits
- Economic rhetoric and communication, 3 credits

The components come in the order that has been stated above. Knowledge and skills from a component are used actively in the future components.

## Assessment

The course is examined through a project work in groups, that is examined orally and in writing (component A), an individual written examination (component B), in groups establishment and presentation of an economic report linked to business simulation (component C), and a final press conference that is based on an oral examination seminar and a written submission (component D).

The course includes opportunities for assessment at a first examination, a re-sit close to the first examination and a second re-sit for courses that have ended during that school year. Two further re-examinations on the same course content are offered within a year of the end of the course. After this, further reexamination opportunities are offered but in accordance with the current course syllabus.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

## Grades

Marking scale: Fail, E, D, C, B, A.

The grade for a non-passing result is Fail. The student's performance is assessed with reference to the learning outcomes of the course. For the grade of E the student must show acceptable results. For the grade of D the student must show satisfactory results. For the grade of C the student must show good results. For the grade of B the student must show very good results. For the grade of A the student must show excellent results. For the grade of Fail the student must have shown unacceptable results.

At the start of the course, students are informed about the learning outcomes stated in the syllabus and about the grading scale and how it is applied on the course.

## Entry requirements

For admission to the course, completed course requirements about 75 credits within the Bachelor's programme in strategic communication are required, 180 credits, or the Bachelor's programme in strategic communication and digital media.

## Further information

This course may not be included in a degree together with the course SKOA36 Management accounting, Financial Analysis and Financial Reporting, 15 credits.

## Subcourses in SKOC40, Strategic Communication: Management Accounting, Financial Analysis and Financial Reporting

Applies from V18

- 1701 Management Accounting, 6,0 hp  
Grading scale: Fail, E, D, C, B, A
- 1702 Business Simulation, 1,0 hp  
Grading scale: Fail, Pass
- 1703 Financial Analysis, 3,0 hp  
Grading scale: Fail, E, D, C, B, A
- 1704 Financial Communication, 5,0 hp  
Grading scale: Fail, E, D, C, B, A