



School of Economics and Management

**FEKH60, Business Administration: Financial and  
Management Accounting - Bachelor Course, 15 credits**  
*Företagsekonomi: Kandidatkurs i redovisning, 15 högskolepoäng*  
**First Cycle / Grundnivå**

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### Details of approval

The syllabus is an old version and was last revised on 2018-09-28 by Academic Director of Studies at Department of Business Administration. The revised syllabus applied from 2018-09-28, autumn semester 2017.

### General Information

The course can be studied within the Master of Science in Business and Economics as well as an independent-subject course.

*Language of instruction:* Swedish and English

*Main field of studies*

Business Administration

*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

#### Knowledge and understanding

A passing grade on the course will be awarded to students who:

- Understands the field of accounting in respect of scientific foundation, applicable research methods and current research questions.
- Understands the relationship between accounting theory and practice.
- Understands how accounting law and standards influence accounting practice.
- Understands behavioral aspects of management control, control methods, control signals as well as the significance of the organizational context when designing systems for management accounting and control.
- Understands the connection between strategy and management control.

## Competence and skills

A passing grade on the course will be awarded to students who:

- Demonstrate skill in communicating and arguing, orally and in writing, when dealing with case situations, debates and problems within the field of financial and management accounting.
- Demonstrate an ability to identify problems and solutions, individually as well as in group.
- Demonstrate a skill to apply models and tools within the field of accounting.
- Demonstrate such skills that are necessary to independently work within the field of financial and management accounting.
- Demonstrate skill to apply accounting law and standards when solving financial accounting problems.

## Judgement and approach

A passing grade on the course will be awarded to students who:

- Are prepared to deal with changes within the accounting area and are able to participate in such changes in an insightful and critical manner.
- Demonstrate an ability to choose relevant perspectives in decision making.

## Course content

The course aims to impart an understanding of the relationship between accounting theory and practice, as well as the relationship between methodology and accounting knowledge. Accounting solutions are analyzed based on the linkage between accounting and organizational models. The course objective is for students to obtain an insight into and understanding of accounting context dependency. The course adopts a holistic perspective on the subject. The preparation as well as the use of accounting reports are studied. Further, various stakeholder groups' requirements on accounting are studied. Special attention is devoted to the stock market's demands. Accounting in practice is dealt with by studies of different accounting solutions for complex business transactions. Special attention is given to the area of accounting for business combinations. The course also addresses the need for accounting measures for control. Various measures suitability for delegation, planning, coordination and evaluation in different organizational conditions are discussed. The process of the preparation of internal accounting reports, as well as the use of accounting measures, are treated.

## Course design

Teaching includes literature, lectures and case studies.

## Assessment

Examination includes participation in case discussions, written reports, individual oral exam and individual written exam.

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.

Grade (Definition) Points or % out of maximum points. Characteristic.

**A** (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**B** (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**C** (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

**D** (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**E** (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

**F** (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Some occasional examination elements of the course may have the grading scale pass (D) / fail U (F).

*Lund University views cheating and plagiarism as very serious academic offences and will take disciplinary action against students for any kind of suspected cheating and/or plagiarism. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.*

## Entry requirements

Admission to the course requires a completed and approved course in business administration at 1-30 HP and that the student has been registered and has followed the teaching of business administration at the 31-60 credits level.

## Further information

Transitional regulations and limitations in relation to another course regarding specific degree: Only one of the courses FEKA24, FEK551 and FEKH61 can be a part of the same degree as FEKH60.

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of every examination part of the course, for students with no successful result. Note that after this you can get a certificate only regarding completed examination parts.



## Subcourses in FEKH60, Business Administration: Financial and Management Accounting - Bachelor Course

Applies from V14

- 1101 Case Work 1: Management Control, 1,5 hp  
Grading scale: Fail, Pass
- 1102 Case Work 2: Management Control, 1,5 hp  
Grading scale: Fail, Pass
- 1106 Final Oral Exam, 1,5 hp  
Grading scale: Fail, Pass
- 1107 Report: Literature Review, 1,5 hp  
Grading scale: Fail, Pass
- 1108 Case Work 3: Management Control, 1,5 hp  
Grading scale: Fail, Pass
- 1109 Final Written Exam, 7,5 hp  
Grading scale: Fail, Pass

Applies from H13

- 1101 Case Work 1: Management Control, 1,5 hp  
Grading scale: Fail, Pass
- 1102 Case Work 2: Management Control, 1,5 hp  
Grading scale: Fail, Pass
- 1105 Final Written Exam, 9,0 hp  
Grading scale: Fail, Pass
- 1106 Final Oral Exam, 1,5 hp  
Grading scale: Fail, Pass
- 1107 Report: Literature Review, 1,5 hp  
Grading scale: Fail, Pass