



School of Economics and Management

MGTN33, Management: Management accounting and Corporate Finance, 3 credits

*Management: Management accounting and Corporate Finance, 3
högskolepoäng*
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2014-06-17 to be valid from 2014-09-01, autumn semester 2014.

General Information

The course is a master level course within the Master programme of Science in Management where this course is compulsory.

Language of instruction: English

Main field of studies

Management

Depth of study relative to the degree requirements

A1N, Second cycle, has only first-cycle course/s as entry requirements

Learning outcomes

The course goal is to develop the students' knowledge of the functions of management, especially a general understanding of corporate finance, financial accounting and management accounting and control.

Knowledge and understanding

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

- Demonstrate knowledge of basic financial reports and their interrelationships.
- Demonstrate knowledge of basic management control concepts and costing techniques.
- Demonstrate an understanding of product costing in relation to strategy, marketing, organization and innovation.

Competence and skills

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

- Are able to identify and analyze reasons determining the profitability of a company.
- Can differentiate between different management control tools.
- Show an ability to apply costing techniques to existing and new products.

Judgement and approach

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

- Can assess the appropriateness of different management control tools depending on context.
- Can demonstrate an understanding of links between costing techniques, management control tools, and financial results of a company.

Course content

The course contains the following parts:

1. *Financial reports and profitability analysis*. Income statement, balance sheet, Du Pont analysis and the management of financial results.
2. *Management control tools*. Budgeting, financial and non-financial performance indicators, management control system.
3. *Costing techniques*. Product costing in relation to existing products and services, and in relation to product development and target costing.

Course design

The course consists of lectures, seminars and presentations (group or individual). The structure of the course is further communicated in *Course Instructions* (distributed separately).

Assessment

Assessment and grading are based on two parts, equally worth 50% of the final grade:

1. An individual or group assignment which is presented and discussed at a seminar (group or individual). The focus of the assignment is on the ability to present, apply and discuss the contents of the course.
2. An individual written examination that focuses on the understanding of core concepts and models of the course. The written exam is given at the end of the study period, in combination with the written exams of the other courses of the

period.

A student who does not pass the assignment (1) will be given an extra assignment.

A student who does not pass the written examination (2) will be given opportunities for a re-sit examination.

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).

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. 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

Students admitted to the programme Master of Science in Management, where this course is compulsory, are qualified for the course.

Further information

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of respective 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 MGTN33, Management: Management accounting and Corporate Finance

Applies from H15

- 1411 Assignment, 1,5 hp
Grading scale: Fail, Pass
- 1412 Written exam, 1,5 hp
Grading scale: Fail, Pass

Applies from H14

- 1401 Management accounting and Corporate Finance, 3,0 hp
Grading scale: Fail, E, D, C, B, A