

**SKOA46, 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 is an old version, approved by Faculty Board of Social Sciences on 2013-10-15 and was valid from 2014-01-20, spring semester 2014.

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

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*Depth of study relative to the degree
requirements*

G1F, First cycle, has less than 60 credits in first-cycle course/s as entry requirements

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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 intends to give the student basic knowledge in financial control, financial analysis and economic reporting with relevance for strategic communication. During the course, the student is trained to grasp economic decisions and govern economic flows inter alia in the form of a close to reality simulation game. Within the scope of the course, the student furthermore develops skills to communicate economic results and decisions to different target groups in a clear way. The course also includes standard for economic reporting. Further, a business simulation is carried out, where the relationship between the market, competition and other interested parties of the organisation is clarified. The importance of business concept, strategy and consequences of operational decisions are discussed. Furthermore, the control of the company's financial flow is analysed, results and economic position.

In the course, the following four components are included:

1. Financial analysis and economic reporting. The component focuses on basic concepts and models for financial analysis (financial analysis) with a focus on profitability, liquidity and solidity.
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 be 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).

In connection with the course, three examination sessions been offered: a regular test and two re-examinations. Observe that application is required to retake and re-examination. Within a year of the end of the course, two further re-examinations on the same course content are offered. After this, further re-examination opportunities are offered but in accordance with the current course syllabus.

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

Grades

Marking scale: Fail, Pass, Pass with distinction.

As grades, one of the expressions passed with distinction, passed or failed is used. For the grade Pass, it is required that the student satisfies the intended learning outcomes that are stated for the course. To pass with distinction, it been particularly required that the intended learning outcomes are well met and that the student demonstrates special theoretical consciousness and special analytical ability.

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 in the course.

Entry requirements

For admission to the course, completed course requirements about 30 credits within the Bachelor's programme in strategic communication are required, 180 credits, or the Bachelor's programme in strategic communication and digital media, 180 credits of which at least 15 credits should be from completed courses during the first semester of the programme.

Further information

This course may not be included in a degree together with the course SKOA32 Economics and economic reporting, 7.5 credits.

Subcourses in SKOA46, Strategic Communication: Management Accounting, Financial Analysis and Financial Reporting

Applies from V14

- 1301 Financial Analysis and Reporting, 4,0 hp
Grading scale: Fail, Pass, Pass with distinction
- 1302 Management Accounting, 6,0 hp
Grading scale: Fail, Pass, Pass with distinction
- 1303 Business Leadership and Economic Decision-making, 2,0 hp
Grading scale: Fail, Pass
- 1304 The Rhetoric of Economics, 3,0 hp
Grading scale: Fail, Pass, Pass with distinction