

Syllabus

for course at first level

Accounting II
Redovisning II

7.5 Higher Education
Credits
7.5 ECTS credits

Course code:	FE2424
Valid from:	Spring 2019
Date of approval:	2018-09-17
Department	Stockholm Business School
Main field:	Företagsekonomi
Specialisation:	G1F - First cycle, has less than 60 credits in first-cycle course/s as entry requirements

Decision

The syllabus was approved by the Educational Committee of Stockholm Business School, Stockholm University, on September 17th 2018.

Prerequisites and special admittance requirements

15 HE credit points completed from Business Administration I, or the equivalent.

Course structure

Examination code	Name	Higher Education Credits
2424	Accounting II	7.5

Course content

Management accounting and control is about planning, implementing, following up and evaluating and adjusting an activity in pursuit of organizational goals. During the course, the management accounting and control problems and opportunities are addressed from different perspectives, in different situations and within different types of activities. We review basic concepts, models, methods and approaches regarding management accounting and control. The course also includes the historical development of the management accounting and control, and current trends in for instance ethics and human rights, both in Sweden and internationally.

The course consists of lectures and seminars with preparatory assignments.

Learning outcomes

The overall aim of the course is to develop the students' ability to analyse financial and nonfinancial data based on scientific grounds. Theories are used to interpret information in order to make relevant multidimensional decisions regarding operational changes that will lead to improvements in organizational performance and results.

Upon completion of the course, students should be able to:

Knowledge and understanding

1. Define basic models, methods and approaches to reporting, communication and decision making in the

field of management accounting and control.

Skills and abilities

2. Apply models, methods and multidimensional approaches to management accounting and control within various kinds of organizations.
3. Demonstrate how models and methods in the field of management accounting and control can be used to implement operational changes.

Judgement and approach

4. Evaluate and out of different theoretical perspectives, as for instance ethics, critically reflect upon models and methods within the field of management accounting and control.
5. Reflect upon different theoretical approaches within the scientific field of management accounting and control.

Education

The course consists of a combination of lectures, seminars and group work and requires a significant portion of self-study on the part of students. Assessment for the course will be continuous and is carried throughout the different activities of the course.

The course workload is 200 hours equivalent to 7,5 ECTS (40 hours per week equivalent to 1,5 ECTS).

The language of instruction is Swedish.

Forms of examination

Assessment for the course will be continuous and is carried throughout the different course activities. Each assessment task is weighted in relation to its importance in the overall assessment of the course. The student's results from the different assessment tasks are added up to a total course score that will then translate into the final grade for the course.

Assessment tasks

The course contains the following weighted assessment tasks:

1. Assessment task 1: Costing, pricing and financial accounting, assesses intended learning outcomes number 1, 2 and 3; constitutes 10 % of total course points.
2. Assessment task 2: Budgeting, assesses intended learning outcomes number 1, 2 and 3; constitutes 5 % of total course points.
3. Assessment task 3: Management accounting, assesses intended learning outcomes number 1, 2, 3, 4 and 5; constitutes 15 % of total course points.
4. Individual final examination: Written exam: assesses intended learning outcomes number 1, 2, 3, 4 and 5; constitutes 70 % of total course points.

Grading

After completion of the course, students will receive grades on a scale related to the intended learning outcomes of the course. Passing grades are A, B, C, D and E. Failing grade is F.

A course comprises 0–100 course points. Receiving a final passing grade requires ≥ 50 course points. The scale for the final grade is tied to fixed score intervals: A: 90-100; B: 80-89; C: 70-79; D: 60-69; E: 50-59; F: 0-49. The grades correspond to the total score points a student obtains (over a total of 100) for all the weighted assessment tasks combined as part of the continuous assessment for the course.

Each assessment task is awarded 0–100 points. The score for a single assessment task is the number of points multiplied by its percentage weight, and the combined total of score points for all weighted assessment tasks for the course are added up to a final score between 0 and 100 which then translates into a corresponding final course grade between A and F.

Assessment task number 1 is assessed on a 100-point scale in four intervals:

- 5 of 5 correct = 100% gives 100 points
- 4 of 5 correct = 80% gives 80 points
- 3 of 5 correct = 60% gives 60 points
- less than 3 correct, gives 0 points

Assessment task number 2 is assessed on a 100-point scale in two intervals:

- $\geq 50\%$ = 100 points
- less than 50% = 0 points

Assessment task number 3 is assessed on a 100-point scale in three intervals:

- $\geq 80\%$ = 100 points
- $\geq 60\%$ and less than 80 % = 60 points
- Less than 60% = 0 points

Assessment task number 4 is assessed on a 100-point scale.

The student is responsible for completing the course's assessment tasks: that a sufficient amount of course points is earned and a passing course grade is obtained.

The course's final assessment task can be taken twice: 1) during the course's first scheduled occasion; and, if a passing result (≥ 50 course points) was not achieved at the first occasion, 2) at the course's second, scheduled occasion. All other assessment tasks are offered once during the course. A passing grade (A–E) in the course is obtained when a student has achieved ≥ 50 course points.

A failing grade (F) in the course is obtained when a student has not achieved ≥ 50 under the ongoing term, implying that the entire course must be retaken and that previously acquired course points are forfeited.

Re-registration implies that:

- first-time registered students have priority access to the course's group registration;
- the final assessment task can be re-assessed without attendance at any of the course's other learning activities and without points from the course's other assessment tasks accredited.

Students receiving a passing grade may not retake the final examination or complete a previously not completed assessment task to attain a higher grade. A passing grade may not be turned into a failing grade upon the request of a student.

Assessment criteria

Assessment criteria are designed as overall assessments, combined qualitative descriptions of what the student is expected to do in order to demonstrate how well the course's learning outcomes are achieved. The assessment criteria are based upon the general abilities as expressed in the degree objectives of the Higher Education Ordinance (appendix 2, System of Qualifications). The list of abilities below is a compilation of these degree objectives. To pass the course (grade E) students should demonstrate general ability to:

- recall, understand and explain course content, the course subject and its scientific basis and methodology;
- apply course content;
- critically analyse course content;
- problematise course content;
- orally and in writing, present and discuss course content;
- meet standards of written presentation and formal accuracy.

The following assessment criteria are used to decide to what extent students have demonstrated these abilities and hence fulfil the course's intended learning outcomes, whereby a grading decision can be made. A higher grade-level presupposes the abilities at lower levels.

A (Excellent)

The student demonstrates ability to evaluate and relate to the content of the course from a comprehensive, critically reflective perspective, as well as to transfer and apply insights in new, meaningful contexts.

B (Very Good)

The student demonstrates ability to, from an overarching and coherent perspective of the field, understand and use concepts to explain how different aspects of the course relate to each other, interconnect and become meaningful.

C (Good)

The student demonstrates ability to discuss the content, tasks and complex issues dealt with in the course from several well-developed but mainly independent perspectives.

D (Satisfactory)

The student demonstrates satisfactory ability to discuss the content, tasks and complex issues dealt with in the course in a way that, albeit in-depth and elaborate, is decidedly one-dimensional.

E (Sufficient)

The student demonstrates sufficient ability to discuss the content, tasks and complex issues dealt with in the course in a way that is decidedly one-dimensional.

F (Fail)

The student's knowledge, skills and abilities display major flaws, overall or in significant parts.

Interim

If the course is discontinued, or its contents are substantially altered, students have the right to be examined according to this syllabus once per semester for three further semesters.

Limitations

This course may not be included in a degree together with a course, taken in Sweden or elsewhere, of identical or partially similar content.

Misc

Exemption from an assessment task is granted if the student presents a valid reason and a written certification (such as illness and a medical certificate), whereupon the student may re-sit the assessment task at a later date while maintaining previously acquired course points.

Application for exemption should be submitted to the Director of Studies immediately after, or during planned absences well before, the date when the assessment task is carried out. A granted exemption expires at the end of the immediately following semester

Required reading

Required Reading

- Almqvist, R., Graaf, J., Jannesson, E., Parment, A. och Skoog, M. (2018) Boken om ekonomistyrning. Upplaga 2. Huvudbok. Studentlitteratur
- Almqvist, R., Graaf, J. och Parment, A. (2018) Boken om ekonomistyrning. Övningsbok. Upplaga 2. Studentlitteratur
- Slevitch, L., Qualitative and Quantitative Methodologies Compared: Ontological and Epistemological Perspectives, Journal of Quality Assurance in Hospitality & Tourism, 2011, Vol. 12, pp 73-81
- Scientific article about balances scorecard – own selection according to the seminar instructions to assessment task 3.
- Lecture notes.