



COURSE SYLLABUS

Business Administration, 7.5 credits

Företagsekonomi, 7,5 högskolepoäng

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|---------------|---|----------------------|-------------------|
| Course Code: | LFEN14 | Education Cycle: | First-cycle level |
| Confirmed by: | The Committee of the Human Resources Programme May 20, 2014 | Disciplinary domain: | Social sciences |
| Valid From: | Aug 18, 2014 | Subject group: | FE1 |
| Version: | 1 | Specialised in: | G2F |

Intended Learning Outcomes (ILO)

On completion of the course students will be able to:

Knowledge and understanding

- Explain and discuss fundamental financial and managerial concepts in accounting and finance
- Understand the differences between financial and managerial accounting
- Understand the financial statement analysis
- Understand the cost accounting and cost behavior
- Understand the break-even analysis
- Understand budget planning for business
- Understand the concept of investment decision making

Skills and abilities

- Perform double entry bookkeeping
- Prepare basic financial statements
- Compute cost variance and analyze them
- Prepare budget plans for simple companies and determine budget variance and analyze them
- Compute the investment calculation for simple companies
- Identify the challenges for investment decision making

Judgement and approach

- Analyze and discuss financial statements of simple companies
- Analyze and discuss the cost behavior on budget system and performance evaluation
- Identify the challenges for investment decision making

Contents

Financial control systems serve a crucial role in companies' achieving their goals and objectives, and implementing business strategies. The course teaches students concepts of business strategies and role of financial control, different types accounting systems both financial and managerial and how they are practically conducted. A strong focus is on financial analysis and cost of doing business.

Type of instruction

Lectures, seminars and a compulsory group assignment.

The teaching is conducted in English.

Prerequisites

General entrance requirements and English Course B. 90 credits in Social Sciences or equivalent, including Scientific Methods 7,5 credits. Exemption is granted from the requirement in Swedish.

Examination and grades

The course is graded Fail (U), Pass (G) or Pass with Distinction (VG).

Examination of the course will contain obtaining at least 60% of the sum of the written exam plus group assignment. Written exam and group assignment will be weighted 70% and 30% of the final grade respectively.

The grade is translated to the ECTS grading scale (A, B, C, D, E, Fx or F).

Registration of examination:

| Name of the Test | Value | Grading |
|------------------|-------------|---------|
| Examination | 7.5 credits | U/G/VG |

Course evaluation

The course is evaluated according to the regulations and guidelines for the first, second and third cycle education at Jönköping University.

Course literature

Black, G & Al-Kilani, M. *Accounting and finance for business*; Pearson Education Ltd.; latest edition.

Literature Reference

Search help (2010). *Citing Sources – APA (Harvard)*. University Library: Jönköping University.

<http://hj.se/bibl/en/search-help/citing-sources.html>

Information material about Anti-Plagiarism at universities. The Interactive Anti-Plagiarism Guide – Jönköping University. <http://pingpong.hj.se/public/courseId/10565/publicPage.do>