



HÖGSKOLAN I GÄVLE

Business Administration - Human Resource Cost and Accounting 15 cr

Företags- och personalekonomi 15 hp

Set by Board of Business Administration

Version

Set at	Valid from
12/21/09	VT2010
11/12/12	VT2012
3/25/15	VT2015

Level	G1N
Education level	First cycle
Course identifier	FE112A
Credits	15 cr
Main field of study	Business Administration
Subject group	Business Administration
Disciplinary domain	Social sciences 100.0 %

Learning outcomes

On completion of the course, the student should:

- o Be able to describe and explain how companies' external reports, balance sheets, profits, loss accounts and cash flow analysis are built-up, how they interact and how they are influenced by the most commonly occurring commercial transactions in companies.
- o Be able to describe business administrative decision making problems in cost-estimate models and apply cost-estimate methods as the basis for decision making.
- o Be able to problematise traditional business administrative starting points such as rationality and efficiency.
- o Through theories on human resource cost and administration, be able to discuss and argue in questions that concern investments in the staff in the form of recruitment, education, well-being etc
- o Be able to question the possibilities of quantifying and measuring concepts such as intellectual capital and human capital

Course content

The course deals with basic concepts and models within financial control. Central parts are

accounting, budgeting and calculation. The course gives a basic ability in practically applying methods and models for financial control, and an understanding of its importance in operations and a basic understanding of how different methods can be used. Further, basic methods of investment appraisal are also included. The student is also trained in applying a critical approach to the models of management control that are dealt with during the course. Further, fundamental approaches within financial control are problematised, with specific connection to human resources issues. The course deals with views on human resource cost and accounting, and brings up ways to theoretically and practically discuss investments in staff through recruitment, education, investments in well-being etc. Concepts such as human capital, intellectual capitals and calculations on human resource cost and accounting are treated.

Teaching The teaching is given as lectures, exercises and seminars. Participation in seminar presentation that contains examination factors is compulsory. Written assignments in connection to the students' "mentor companies" will be carried out. Active participation and continuous self-study are important elements of the course.

Prerequisites Ma C, Sh A

Examination The course is divided into two parts. Part A is examined through written examination and written assignments. Part B is examined through take-home examination, written assignments and seminar participation.

Grade A, B, C, D, E, Fx, F

Sustainable environment A minor part of the course content deals with sustainable development.

Module			
0040	Written examination part A	7.5 cr	Grade: AF
0050	Examination part B	7.5 cr	Grade: AF
0060	written assignment 1 part A	0 cr	Grade: UG
0070	written assignment 1 part B	0 cr	Grade: UG
0080	written assignment 2 part B	0 cr	Grade: UG
0090	Total grading	0 cr	Grade: AF