



# HH1801 Business Calculation and Entrepreneurship 7.5 credits

## Kalkylering och entreprenörskap

This is a translation of the Swedish, legally binding, course syllabus.

If the course is discontinued, students may request to be examined during the following two academic years

## Establishment

Course syllabus for HH1801 valid from Spring 2019

## Grading scale

A, B, C, D, E, FX, F

## Education cycle

First cycle

## Main field of study

Technology

## Language of instruction

The language of instruction is specified in the course offering information in the course catalogue.

## Intended learning outcomes

After the student has completed the course he/she manages:

- To arrange and apply calculation methods based on direct as well as on indirect costs, to execute prime cost calculations, and utilize calculation models based on direct variable costs as well as on marginal costing.
- To evaluate in which situation calculating prime costs or marginal (direct) costing, respectively, is the preferable method.
- To organize and apply the capitalized value method, the yield method, and the fixed annual installment method.
- To analyze and explain at which type of long-term investments a combination of methods will bring about the most useful basis for decision-making, to report results of completed calculations with sensitivity estimates as well as with recommendations.
- To find information about legal regulations and prescriptions with regard to small-scale business on the basis of an acquired overview of sources of relevant information.
- To formulate a business plan, containing business concept, calculations, and relevant estimates.

## Course contents

The course provides knowledge about how business calculation is built up and is used in started new companies as well as in older established companies, where the infrastructure often is partly given.

Practical work with product and investment calculations in the short-run as well as in the long run is carried out with cases from different companies in different branches.

Updated qualitative and quantitative business calculation methods, that are used in technology oriented companies, are analyzed, compared, and evaluated.

The process of creating and developing a business concept and implement it to an adequate market is studied. Different motives and impelling forces behind new companies are analyzed.

## Specific prerequisites

## Course literature

Olsson, J & Skärvad, P-H: "Företagsekonomi 100", Faktabok, Övningsbok, Lösningbok, senaste upplaga

## Examination

- TEN1 - Examination, 4.5 credits, grading scale: A, B, C, D, E, FX, F

- ÖVN1 - Exercises, 3.0 credits, grading scale: A, B, C, D, E, FX, F

Based on recommendation from KTH's coordinator for disabilities, the examiner will decide how to adapt an examination for students with documented disability.

The examiner may apply another examination format when re-examining individual students.

Passed examination (TEN1; 4,5 ECTS credits)

Passed laboratory work with business concept and related calculations

(PRO1; 3 ECTS credits)

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

## **Ethical approach**

- All members of a group are responsible for the group's work.
- In any assessment, every student shall honestly disclose any help received and sources used.
- In an oral assessment, every student shall be able to present and answer questions about the entire assignment and solution.