



# ME1043 Costing and Investment Calculation in Industrial Companies 3.0 credits

Ekonomisk kalkylering i industriföretag

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

The official course syllabus is valid from the spring semester 2025 in accordance with the decision by the Head of the ITM School: M-2023-2475 Decision date: 2023-11-30

## Grading scale

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

## Education cycle

First cycle

## Main field of study

Technology

## Specific prerequisites

General entry requirements.

# Language of instruction

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

# Intended learning outcomes

On completion of the course, the student should be able to:

- 1 Give an account of and explain basic calculation concepts from the subject area of Industrial engineering
- 2 Choose, apply and interpret economic calculations as a basis for decisions in different business situations in industrial companies
- 3 give an account of how sustainability aspects can be integrated in economic calculations.

# Course contents

The aim of the course is to give the students basic knowledge about different methods for economic calculation in industrial companies.

The course, in this way, prepares the student for working in a context that requires understanding of how economic factors play a role in the production of an industrial company. The following calculation methods are covered: performance analysis, product calculation with variable costing, cost-price calculation with absorption costing, ABC calculation and different methods for capital budgeting.

The calculation methods are applied together with relevant revenue analyses in a concrete "business case" where sustainability issues are also analysed.

The course consists of lectures, calculation exercises and work with written assignments in groups.

# Examination

- INL1 - Assignment, 1.0 credits, grading scale: P, F
- SEM1 - Seminar, 1.0 credits, grading scale: P, F
- TEN1 - Partial exam, 1.0 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.

# 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.