



# Linnéuniversitetet

Kalmar Växjö

## Kursplan

Fakultetsnämnden för ekonomi och design  
Ekonomihögskolan

2FE08E Management Accounting, 30 högskolepoäng  
Management Accounting, 30 credits

### Huvudområde

Företagsekonomi

### Ämnesgrupp

Företagsekonomi

### Nivå

Grundnivå

### Fördjupning

G2E

### Fastställande

Fastställd av institutionsstyrelsen vid Ekonomihögskolan 2009-06-29

Kursplanen gäller från och med vårterminen 2010

### Förkunskaper

In order to be admitted to the Full-Semester Course in Management Accounting students are required to have a minimum of 90 swedish credit points of successfully completed studies at the university level out of which 30 swedish credit points should be on the bachelor level.

### Förväntade studieresultat

The purpose of the Full-Semester Course is to give the students:

#### Module 1. Management Accounting, 7,5 higher education credits

- Knowledge of theories and methods of management accounting from a management control perspective
- Knowledge of systems and tools for efficiency and quality control, like the Balance Scorecard, Lean, Activity Based Costing/Management and other performance measurement systems
- Knowledge of the uniqueness in the Scandi-navian management accounting research and practice
- Knowledge of value engineering and value analysis
- Understanding of the most recent developments in management accounting
- Knowledge of improvement methods in World Class companies and their implications on the accounting profession
- Knowledge of REA-analysis

#### Module 2. Research Methodology in Business Administration, 7,5 higher

education credits

- Acquired basic knowledge of qualitative and quantitative methods and their use on concrete problems within business administration studies
- Ability to problematize concrete problems, using their theoretical knowledge and knowledge of existing research within business administration studies
- Ability to apply their knowledge of theories and existing research within business administration studies when assessing and discussing other's research
- Acquired knowledge of completing advanced academic texts

**Module 3. Independent Project (Degree project), 15 higher education credits**

- Problematized knowledge of limited theoretical and empirical problems; to independently formulate a research question, use scientific research methods, collect and analyse data, to critically discuss research reports, independently write and present a thesis

## Innehåll

**Module 1. Management Accounting, 7,5 higher education credits**

The guiding principle for this course is the motto "What Gets Measured – Gets done". In the first part of the course a number of different subtopics in management accounting will be covered for instance accounting for cost control and quality, cost reduction, target costing, value engineering, REA-analysis, lean accounting, various methods for performance measurement and analysis. The course emphasise the importance of having accurate and relevant decision information for managers and non-managers. Students will also learn about the role of the management accountant in World Class companies. In the second part of the course an overview of management accounting and control in a Scandinavian context is given. Unique features to the Scandinavian tradition in management accounting, both in practice and in research will be covered.

The topics are:

- Management accounting in the Scandinavian context
- REA analysis
- Value engineering, accounting for cost control and cost reduction (TC, Kaizen, LCC), Lean accounting
- Improvement methods for quality and productivity (Lean, Kaizen, Six Sigma, BPR)
- Performance measurement and analysis (BSC)

Activity analysis and management (ABC/ABM)

**Module 2. Research Methodology in Business Administration, 7,5 higher education credits**

The course introduces key issues and perspectives of the research process, by focusing on theory of science and methodology:

- Introduction to the research process and research methods in Business Administration
- Introduction to different scientific basic assumptions about knowledge production and different research perspectives
- Implications for practical research depending on basic assumptions about knowledge production
- Formulation of a research question
- Evaluation criteria

- Access to empirical material
- Different ways to analysing and interpreting qualitative and quantitative data
- Different ways of writing conclusions and results
- Research ethics
- Discussing and evaluating a thesis
- Use of references

### **Module 3. Independent Project (Degree project), 15 higher education credits**

The course is based on a series of seminars about the students' reports during the process of writing a bachelor thesis. The work with the thesis includes definition and formulation of a research question, writing a report about the research work and critically discusses and analyse other students' thesis material.

#### **Undervisningsformer**

The teaching consists of lectures, exercises, field-trips, case-work, computer exercises, tutorials and seminars. Participation/attendance in exercises, computer exercises and seminars is compulsory. Classroom teaching normally involves less than 10 hours a week. Students are thus required to do a considerable amount of reading, writing and project work on their own and in small groups.

#### **Examinationsformer**

Kursen bedöms med betygen Underkänd, Godkänd eller Väl godkänd.

Besides the demand for active participation in the course, the students will be given oral examinations individually written examination, individually written examination case, a successfully completed paper presented and defended in a seminar. Students are also requested to successfully complete all exercises.

A retest will be offered a few weeks after the original test for students who have not successfully passed the original test. At least 5 tests will be offered.

The grades are Pass with Distinction (80% -100%), Pass (60% -79%) or Failure (0% -59%).

Students at Linnaeus University are entitled to have the course grade translated into the 7-step ECTS scale. A request to have the grades translated must be made to the teacher at the start of the course.

#### **Kursvärdering**

A written course evaluation is performed and compiled into a report to be kept in the university school archives. The result and any measures taken are communicated to the course co-ordinator and presented to the students participating the next time the course is offered.

#### **Kurslitteratur och övriga läromedel**

##### **Module 1. Management Accounting, 7,5 higher education credits**

Jönsson, S & Mouritsen, J Accounting in Scandinavia - the Northern Lights, Liber & Copenhagen Business School Press, 2005

Scarborough, P & Alpenberg, J & Burch, J Costs. Reduction, analysis & measurement, Sakura House Publications, 2009

Sakuri, M & Scarrough, P Japanese cost management, Sakura House Publications, 1997

Kaufman, J Value management, Sakura House Publications, 2009

Womack, j & Jones, D & Roos, D The machine that changed the world - the story of lean production, Harper perennial, 1990

**Module 2. Extended Research Methodology**, 7,5 higher education credits

Bryman, A & Bell, E Business research methods, Oxford: Oxford University Press, latest edition

Yin, R K Case study research: Design and methods, Thousand Oaks: Sage Publications, latest edition

ELIN database: Articles  
Case material