



## Course syllabus

Faculty Board of Business, Economics and Design  
School of Business and Economics

2FE005 Management Control Systems, 7,5 högskolepoäng  
Management Control Systems, 7.5 credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

First Level

**Progression**

G2F

**Date of Ratification**

Approved by the Board of the School of Business and Economics 2009-06-18

Revised 2010-06-24. Revision to clarify the prerequisites and grading (standardization of the text).

The course syllabus is valid from spring semester 2011

**Prerequisites**

Business Administration 1-60 credits and Accounting Theory 7.5 credits, Accounting Information System 7.5 credits, Cost Accounting 7.5 credits and Finance II 7.5 credits

### Expected learning outcomes

- Deeper knowledge of management control systems
- Deeper knowledge of how to design and model management control systems

### Content

The course deals with principles of methods for management control systems in organisations. The course discusses different responsibility centres and the need of planning and monitoring design of management control system of an organisation.

### Type of Instruction

Lectures, seminars, theoretical and practical assignments. Seminars are compulsory.

### Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Lectures, seminars, theoretical and practical assignments.

Results are graded using one of the terms Passed with distinction (80% -100%), Pass (60%-79%) or Fail (0%-59%), and A-F according to the ECTS scale.

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

### Course Evaluation

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.

### Required Reading and Additional Study Material

Anthony, R N, Management Control Systems, McGraw-Hill, International Ed, latest edition, 750 pages

Articles, 200 pages