



## 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 2012-10-30. Revision to change the objectives and under Examination (including standardization of the text) and course evaluation (standardization of the text)

The course syllabus is valid from spring semester 2013

**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

### Objectives

After finished course the student is expected to:

- Design and apply different management control systems based on various strategies and organizational conditions

### 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).

Examination case with seminar and oppositions, group examination.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer for betygsrapportering dnr 2011/160".

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 carried out and compiled in a report, which is archived at the institution. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of insuring continued quality development.

### Required Reading and Additional Study Material

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

Scientific articles, 200 pages