



Course syllabus

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

2FE027 Management Accounting & Information Systems, 7,5
högskolepoäng

Management Accounting & Information 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 2009-06-29

The course syllabus is valid from spring semester 2010

Prerequisites

Management Accounting, 7,5 higher education credits or equal

Expected learning outcomes

- Knowledge of theories and methods for management information systems
- Knowledge of systems and tools for efficiency and quality control, like the balanced scorecard and other performance measurement systems
- Ability to use theories, tools and techniques for designing management accounting systems, including web-based systems and end-user systems development
- Ability to independently develop information systems in order to support different management accounting tools

Content

The course is building on the course Management Accounting. During this course students will learn about how to design and operate web-based management accounting systems for supporting and improving operational efficiency and effectiveness. The course is also focusing on information systems for implementing and measuring organizational strategies and purposes. Students will learn about how information systems and information technology (IS/IT) can be used in management accounting in order to support employees' learning and continuous improvement activities in the organization. This is not a course in information systems - it is a course about how to design and structure management accounting and information systems and how

performance measurement systems affect people and the organization.

The topics are:

- Management accounting systems and information systems
- Design and use of MAS(Web-database)
- REA analysis and development of accounting systems
- Value engineering, accounting for cost control and cost reduction (TC, Kaiqen, 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)

Type of Instruction

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.

Examination

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

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.

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

Required reading

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

Dunn, Cherrington, Hollander, Enterprise Information System, 3rd edition, McGraw Hill

Scarbrough, P, Alpenberg, J, Burch, J, Costs: Reduction, analysis & measurement, Sakura House Publications, 2009

Sakurai, M, Scarbrough, 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

Case material and articles