



## Course syllabus

Faculty of Business, Economics and Design

Department of Management

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

2FE027 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 2009-06-29

Revised 2022-12-05 by School of Business and Economics. Change of department  
The course syllabus is valid from spring semester 2023

**Prerequisites**

Management Accounting 7.5 credits or the equivalent.

### Objectives

- 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, 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)

### 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.

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

#### 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

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

Sakurai, M, Scarborough, 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