



## Course syllabus

Organisational Committee

Department of Management

2FE038 Management Accounting and Information Systems, 30 högskolepoäng

2FE038 Management Accounting and Information Systems, 30 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**

In order to be admitted to the Full-Semester Course in Scandinavian Management Accounting, students are required to have a minimum of two years of university studies (equal to 120 Swedish higher education credits) of successfully completed full-time studies at the university level, of which one year (equal to 60 Swedish higher education credits) should be full-time studies in Business Administration including Basic Accounting as well as Management or Organization courses.

## Objectives

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. Management Accounting and Information Systems, 7,5 higher education credits**

- 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

**Module 3. Management Across Borders, 7,5 higher education credits**

- Ability to account for basic culture theory
- Ability to account for how culture influences organizations in a business context
- Ability to account for business communication from a culture perspective
- Ability to perform analysis of the business culture in different countries using culture theories
- Ability to present an understanding of management in different cultural contexts

**Module 4. Company Field Study, 7,5 higher education credits**

Be able to apply

- Defining a problem
- Empirical and theoretical studies
- Analyzing and solving the problem
- Writing and presenting a report

**Content**

**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. Management Accounting and Information Systems, 7,5 higher education credits**

This course is building on the first course in Management Accounting. During this second 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)

**Module 3. Management Across Borders, 7,5 higher education credits**

The course consists of the following topics:

- Basic culture theory
- Communication from a cultural perspective
- Theme study within an area that is connected to the purpose of the course

**Module 4. Company Field Study, 7,5 higher education credits**

This module gives the students an opportunity to conduct a field study in Scandinavian or European company, where they, in groups, will define, analyse, solve and report on a problem within the fields of strategy, marketing, design or management accounting. The report will be presented and discussed in a seminar.

The module consists of the following components:

- Defining a problem

- Empirical and theoretical studies
- Analyzing and solving the problem
- Writing and presenting a report

## 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. 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.

## 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. In the module 3. Management Across Borders, the examination will be a written, closed book examination or a written home examination. In the module 4. Company Project Work, the examination will be based on writing, presenting and discussing the report.

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

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

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

Romney, Steinbart, Cushing, Accounting Information Systems

Macintosh, Management Accounting and Control Systems

**Module 2. Management Accounting and Information Systems**, 7,5 higher education credits

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

**Module 3. Management Across Borders, 7,5 higher education credits**

Barker, James R., Tightening the Iron Cage: Concertive Control in Self-managing teams, *Administrative Science Quarterly*, Vol. 38, No. 3, pp. 408-437, 1993, 19 pages

Benschop, Yvonne & Doorewaard, Hans, Six of One and half a Dozen of the Other: The Gender Subtext of Taylorism and Team-based Work, *Gender, Work and Organization*, Vol. 5, No. 1, pp. 5-19, 1998, 14 pages

Davies, Bronwyn, Browne, Jenny, Gannon, Susanne, Honan, Eileen & Somerville, Margaret, Embodied Women at Work in Neoliberal Times and Places, *Gender, Work and Organization*, Vol. 12, No. 4, pp. 343-362, 2005, 19 pages

Garsten, Christina, Betwixt and between: temporary Employees as Liminal Subjects in Flexible Organizations, *Organization Studies*, Vol. 20, No. 4, pp. 601-617, 1999, 16 pages

Ghreardi, Silivia, The Gender We Think and the Gender We Do in Our Organizational Lives, *Human Relations*, Vol. 47, No. 6, pp. 591-611, 1994, 20 pages

Klein, Naomi, No LOGO: No Space, No Choice, No Jobs, 2002, 528 pages

Knights, David & McCabe, Darren, Dreams and Designs on Strategy: A Critical Analysis of TQM and Management Control, *Work, Employment & Society*, Vol. 12, No. 3, pp. 433-456, 1998, 23 pages

Korczynski, Marek, Shire, Karen, Frenkel, Stephen & Tam, May, Service Work in Consumer Capitalism: Customers, Control and Contradictions, *Work, Employment & Society*, Vol. 14, No. 4, pp. 669-687, 2000, 18 pages

Kunda, Gideon, *Engineering Culture: Control and Commitment in a High-Tech Corporation*, Philadelphia: Temple University Press, 2006, 307 pages

Leidner, Robin, *Fast Food, Fast Talk - Service Work and the Routinization of Everyday Life*. Ca: University of California Press, 1993, 286 pages

Sennet, Richard, *The Corrosion of Character: The Personal Consequences of Work in the New Capitalism*, New York: W.W. Norton, cop., 1998, 176 pages

Sewell, Graham & Wilkinson, Barry, *Someone to Watch over Me: Surveillance and Discipline and the Just-in-Time Labour Process*, *Sociology*, Vol. 26, No. 2, pp. 271-289, 1992, 18 pages

Sinclair, Amanda, *The Tyranny of a Team Ideology*, *Organizations Studies*, Vol. 13, No. 4, pp. 611-626, 1992, 15 pages

**Module 4: Company Field Study 7,5 higher education credits**

Aaker, D.A., Kumar, V. & Day, G.S. *Marketing Research*, 9 ed., Wiley, New York, 776 pages

Yin, R. *Case Study Research. Design and methods*, London, SAGE, latest edition, 160 pages

Linnaeus University, Linnaeus School of Business and Economics, *Selected Articles*, 100 pages