



## Course syllabus

Faculty of Business, Economics and Design

Department of Management

2FE40E Företagsekonomi III - redovisning/ekonomistyrning, inklusive examensarbete, 30 högskolepoäng

2FE40E Business Administration III – Management Accounting, including thesis, 30 credits

### **Main field of study**

Business Administration

### **Subject Group**

Business Administration

### **Level of classification**

First Level

### **Progression**

G2E

### **Date of Ratification**

Approved 2009-05-05

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

### **Prerequisites**

Business Administration 1-60 credits, whereof at least 30 credits are in Accounting/Economy Control or equivalent.

## Objectives

MODULE 1 Accounting, Advanced Theory, 7.5 credits

On completion of the course, students should be able to:

- account for and reflect over advanced knowledge in accounting theory
- establish and analyse consolidated accounts
- account for and understand the consequences of laws and recommendations in the field of accounting
- account for international accounting recommendations

MODULE 2 Management Control, 7.5 credits

On completion of the course, students should be able to:

- understand the process of management control and the tools that are used in it
- account for the importance of organisation in management control
- understand how decisions and decision-makers are influenced by the prerequisites of the business
- reflect over the ways in which the business's surrounding world influences the way the business is managed and controlled
- account for which conditions the budget works best under and which effects that actively working with the budget can create
- understand how the development of performance measurement in a business has created new conditions for management control

#### MODULE 3 Thesis, 15 credits

On completion of the course, students should be able to:

- write and defend a scientifically based thesis
- identify, demarcate and formulate a problem with scientific relevance
- account for and motivate their choice of method and demonstrate an understanding for its consequences
- identify and work with relevant theoretical frames of reference, as well as use them in the analysis of the problem
- compile relevant empiricism for the problem
- independently and actively carry out an opposition

#### Content

The course content is built on research within the subject field and its relevance to a social-scientific context.

#### MODULE 1 Accounting, Advanced Theory, 7.5 credits

- Accounting theory
- Consolidated accounts
- Laws and recommendations in the field of accounting
- International accounting recommendations
- Current questions and tendencies within the field of accounting

#### MODULE 2 Management Control, 7.5 credits

- Processes of management control
- Organisation's function for an effective management control
- Information management within the framework for economic control
- Budget
- Performance measurement
- Reward system
- Management control's function within different parts of the business
- The controller's professional role

#### MODULE 3 Thesis, 15 credits

- Run-through of different perspectives on science as well as discussions on standpoints concerning attitudes towards method, empiricism, theory and text production.
- The thesis consists of independently identifying, demarcating and formulating a

problem with scientific relevance, discussing it in a thesis as well as acting as opponent against another thesis.

## Type of Instruction

Teaching is in the form of lectures, seminars, case studies and group assignments. Participation in and preparation for seminars is obligatory.

## Examination

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

The course is examined through individual written examinations and through papers written in groups, as specified in course instructions. Examination also include oral presentation in a professional manner. Active participation in mandatory seminars is required for a pass grade.

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.

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

## Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated by the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluation during the course or oral communication with the students, can occur and is encouraged in order to secure continuous quality improvement.

## Required Reading and Additional Study Material

MODULE 1 Accounting, Advanced Theory, 7,5 credits

Obligatory literature

Carlsson, Jörgen & Sandell, Niklas (2010). *Koncernredovisning*. 1st edit. Malmö: Liber. 304 p.

Nilsson, S. *Redovisningens Normer och Normbildare*. Lund: Studentlitteratur AB. Latest edition. 150 p.

Smith, D. (2006). *Redovisningens språk*. 3rd edit. Lund: Studentlitteratur. ISBN: 91-44-04493-3. 300 p.

Exercises and solutions are available on Internet at the following address:  
<http://www.studentlitteratur.se/redovisningenssprak>

Other aids

Current journal articles.

Reference literature

Sundgren, S, Nilsson, H & Nilsson, S. *Internationell redovisning: teori och praxis*. Lund: Studentlitteratur. Latest edition. 350 p.

MODULE 2 Management Control, 7,5 credits

Obligatory literature

Anthony, R. & Govindarajan, V., (2007), *Management Control Systems*, (twelfth edition) McGraw-Hill International Edition.

ISBN 0-07-123227-3 (International ed) 851 p.

Samuelson, L. A.(red.). *Controllerhandboken.*, (Latest edition). Stockholm: Industrilitteratur AB. ISBN 91-7548-390-4. 824 p. (inb)

Other aids

Study guidelines and case material

Reference literature

Emmanuel, Clive, Otley, David T. och Merchant, Kenneth (1990). *Accounting for management control*. London: Chapman and Hall. ISBN 0-412-37480-3. 518 p.

MODULE 3 Thesis, 15 credits

Literature is chosen in consultation with the examiner.