



Course syllabus

School of Business and Economics

Department of Management

2FE438 Verksamhetsstyrning, 7,5 högskolepoäng

2FE438 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 School of Business and Economics 2023-01-23

The course syllabus is valid from autumn semester 2023

Prerequisites

Business administration, 60 credits at levels G1N and G1F, of which at least 22,5 credits are within management accounting, or the equivalent.

English 6 or the equivalent.

Objectives

After completing this course the student should be able to:

- describe and explain the process of performance management and the tools that it uses
- discuss the significance of organisational structure and organising in performance management
- describe and explain how the circumstances of a business influence decisions and those making decisions
- reflect on and discuss how the external world influences the way in which a business and its operations are managed and controlled
- discuss the conditions under which different budgets are most suitable, and the impact that active budget work can create
- discuss in detail how the development of performance measurement in a business or organisation has created new possibilities for performance management.

Content

The course contains:

- processes of performance management
- the significance of organisational structure in efficient performance management
- information management as part of financial management
- budget work
- performance measurement
- reward systems
- the function of performance management in different areas of a business or organisation
- the professional role of the controller.

Type of Instruction

The teaching consists of lectures, seminars, cases and group assignments. Participation in, and preparation of, certain seminars is compulsory. Dates for compulsory components are stated in the schedule.

Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

The course is examined through an individual written exam 3.8 credits and the writing of group reports 3.7 credits. Active participation in mandatory seminars is also required in order to pass the course.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 2FE437 and 2FE500:2 and 2FE501:2 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Anthony, R., Govindarajan, V., Hartmann, F., Kraus, K & Nilsson, G. *Management Control Systems*. McGrawHill. (European edition). The latest edition. About 640 pages.

Nilsson F. & Olve, N-G. (Eds). *Controllerhandboken*. Stockholm: Liber AB. The latest edition. About 690 pages.

Additional study material

Emmanuel, C. R., Otley, D. T. & Merchant, K. *Accounting for management control*. London: Chapman and Hall. The latest edition. About 500 pages.