



## Course syllabus

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

2FE500 Företagsekonomi III - ekonomistyrning, 15 högskolepoäng  
Business Administration III - Management Accounting, 15 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 2009-12-10

Revised 2011-12-09. Revised due to translation into English

The course syllabus is valid from spring semester 2012

**Prerequisites**

Business Administration 1-60 credits, whereof at least 30 credits are in Management Accounting 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 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
- account for the importance of organisation in management control
- understand how decisions and decision-making can be influenced by the conditions of the business
- reflect upon the ways in which the business's surrounding world influences the way in which an operation is lead and managed

- account for under what conditions the budget is best suited and which effects can be created by actively working with the budget
- understand how the development of performance measuring in an operation has created new prerequisites for management control

## Content

Course content is built on research within the subject area and its relation to a social-scientific context.

### MODULE 1 Management Control, 7.5 credits

- The process of management control
- The organisation's function for an effective management control
- Information management within the borders of economic control
- Budget
- Performance measurement
- Reward system
- The functioning of management control within various parts of an operation
- The professional role of the controller

### MODULE 2 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

## 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 to 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

## DELKURS 1 Accounting, Advanced Theory, 7.5 credits (ECTS)

### Obligatory literature

Kedner, G. Svenberg, S.-Å. (2008). Koncernredovisning. 12., [reworked] edit., anpassad till Redovisningsrådets reviderade rekommendation RR1:00. Lund: Studentlitteratur. 262 p. ISBN: 9144052405

Nilsson, S. (2005). Redovisningens Normer och Normbildare. 3rd [updated] edit. Lund: Studentlitteratur AB. ISBN: 91-44-04398-8

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

Exercises and solutions can be found on the Internet at the following address:  
<http://www.studentlitteratur.se/redovisningenssprak>

### Other aids

Diverse current aktuella journal articles.

### Reference literature

Sundgren, S., Nilsson, H., Nilsson, S. (2009). Internationell redovisning: teori och praxis. 2 edit. Lund: Studentlitteratur. Pages, 352. ISBN: 978-91-44-05745-3

## MODULE 2 Management Control, 7.5 credits (ECTS)

### 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.).(2004). Controllerhandboken., (Latest issue). Stockholm: Industrilitteratur AB. 824 p. ISBN 91-7548-390-4 (inb)

### Other aids

Study manual and case material

### Reference literature

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