



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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 2009-12-10

Revised 2014-10-29 by School of Business and Economics. Literature list revised.

The course syllabus is valid from spring semester 2015

Prerequisites

Business Administration I-II, 60 credits whereof at least 22,5 credits Management Accounting or the equivalent.

Objectives

MODULE 1 Group Accounting and Accounting Theory, 7.5 credits

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

- account for and reflect over deeper knowledge within the area of accounting theory
- by using the conceptual apparatus including accounting qualitative properties of accounting, accounting principles, theories regarding capitalization be able to describe the meaning and effect from a change of perspective and method within respective area in regards to the qualitative properties of accounting
- account for the overall concept of group accounting and the content of a consolidated statement
- account for and be able to establish the base for transactions needed in order to establish a consolidated statement
- establish an acquisition analysis (acquisitions method – IFRS 3) as well as consolidated statement according to recommendations according to BNFAR 2012:1 (Sweden) and IFRS (International – EU)
- establish a consolidated statement considering the impact of foreign currencies
- establish analyses related to acquisition analyses and consolidated statement
- describe the overall content and meaning of applicable recommendations that is

covered by this course as well as the bodies that are issuing and approving such documents

MODULE 2 Management Control, 7.5 credits

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

- describe and explain the process of management control and the tools that are used
- account for the importance of organisation in management control
- describe and explain how decisions and decision-making can be influenced by the conditions of the business
- reflect upon the ways in which the business' surrounding world influences the way in which an operation is lead and managed
- account for under what conditions the budgets are best suited and which effects can be created by actively working with the budgets
- thoroughly account for how the development of performance measuring in an operation has created new prerequisites for management control

Content

MODULE 1 Group Accounting and Accounting Theory, 7.5 credits

The course contains:

- accounting theory
- group accounting
- applicable laws and regulations
- current questions and tendencies within the field of accounting

MODULE 2 Management Control, 7.5 credits

The course contains:

- 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

Type of Instruction

Teaching is in the form of lectures, seminars, case studies and group assignments. Participation in, and preparation for some seminars is obligatory. Obligatory parts are stated in the schedule.

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. Active participation in mandatory seminars is required for a pass grade.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the objectives have to be reached; the grade is based upon the

degree to which the objectives are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr ELNU 2011/160".

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. Students that do not pass reports can complement after consultation with the examiner.

Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

Required Reading and Additional Study Material

MODULE 1 Group Accounting and Accounting Theory, 7.5 credits

Required literature

Carlsson, J. & Sandell, N. *Koncernredovisning*. Malmö: Liber. Latest edition. About 300 p.

Smith, D. *Redovisningens språk*. Lund: Studentlitteratur. Latest edition. About 300 p.

Additional study material

Current journal articles.

MODULE 2 Management Control, 7.5 credits

Required literature

Anthony R. & Govindarajan V. *Management Control Systems*. McGrawHill. International Edition. Latest edition. About 850 p.

Samuelson, L. A. (red.). *Controllerhandboken*. Stockholm: Industrilitteratur AB. Latest edition. About 820 p.

Reference literature

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