



Course syllabus

Faculty of Business, Economics and Design

Department of Management

2FE913 Controller I - Ekonomistyrningssystem i företagande, 7,5 högskolepoäng

2FE913 Controller I - Management Control Systems in Organizations, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved 2011-04-15

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

Objectives

On completion of the course, students should:

- have developed knowledge concerning organisations' need for planning and follow-ups as a basis for structuring information, and economic, systems
- assess when different forms for economic responsibility are appropriate
- assess when different methods for transfer pricing are appropriate
- have knowledge and understanding of principles for strategic planning, budgeting, financial and non-financial performance measurement and their ability to control the economy
- decide on the appropriateness of different forms of reward systems
- structure an economic control system
- have knowledge of and understanding for behavioural aspects on and need to modify the economic system after a given situation

Content

The course provides a broad overview of the economic system and its relationship with the context in which the organisation operates. A key area in the course is strategy implementation and effective utilisation of resources in the aim of fulfilling the goals of the organisation. The course should provide students with knowledge, insight and analytical skills to design management control systems and to plan and control organisation performances. Students will be introduced to management control system's character, its history, definition and theoretical underframe. The course focuses mostly on three important aspects of management control systems. In the first part, management control systems and their surrounding, students will familiarise themselves with strategies and behaviour in organisations. Sub-sections also deal with different forms of economic responsibility and different methods for transfer pricing. In the second part, focus will be placed on management control processes and the connection between strategic planning, budgeting as well as analysis. In this part we go deeper into the problems with performance measurement and reward systems. Finally, in the third part, the relationship between the organisation's context and formation of management control systems is discussed.

Type of Instruction

Teaching is in the form of lectures and seminars based on case. Teaching is net-based. No physical meetings are included.

Examination

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

Examinations consist of seminar papers on case solutions. These are discussed in seminars.

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.

In order to receive a grade of pass, all expected learning outcomes must be fulfilled.

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

Anthony, R. & Govindarajan, V. Management Control Systems, McGraw Hill, latest edition

Scientific articles within management control 150 pages

Grant, R. M. Contemporary strategy analysis, Blackwell, Oxford, latest edition