



## Course syllabus

Faculty of Business, Economics and Design

Department of Management

2FE91E Företag och Marknad III, 30 högskolepoäng

2FE91E Business and Market III, Management Accounting, 30 credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

First Level

**Progression**

G2E

**Date of Ratification**

Approved 2009-11-02

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

## Objectives

### Module 1

- Deeper knowledge of the functions of Management Accounting systems (MAS) and how MAS interact with other systems
- Knowledge of production management
- Knowledge of how to design MAS
- Deeper knowledge of the principles of budgeting and other monetary measures and their ability to control the economic outcomes
- Deeper knowledge of the design of cost accounting systems
- Deeper knowledge of processes to improve efficiency
- Deeper knowledge of quality-improvement processes
- Knowledge of humans in the production process
- Deeper knowledge of interaction among staff, production and economy in the control process
- Deeper knowledge of measures and measurements of indicators relating to humans in the production process

### Module 2

- problematized knowledge of and ability to independently formulate a research question, use scientific research methods, collect and analyse data, to critically assess research reports, independently write and present a thesis

## Content

The first course contains the following components:

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The course describes methods and models for management accounting in businesses and governmental organisations. The course will cover both a traditional view on MA, in which budgeting and the distribution of financial measures in a decentralised organisation are the core of MA, and new perspectives on MA as ABC, efficiency control, quality control, lean production and humans in production, i.e. aspects on coordination of humans, production and the economy. The course applies a middle-range perspective on planning and control. Principles of MA and transfer pricing are covered. The course will give an ability to design MA systems, to analyse performance and to suggest actions. It is part of the course to follow the latest debate in the field of MA.

The second course contains the following components:

The course is based on a series of seminars at which the students' emerging thesis are discussed. The work with the thesis includes definition and formulation of a research question, writing a report about the research work and critically discusses and analyse other students' thesis material

## Type of Instruction

The teaching methods in the first module are lectures and seminars based on cases.

The teaching methods in the second module consists of seminars and tutoring.

The teaching methods are internet-based.

## Examination

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

## 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 evaluations during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

## Required Reading and Additional Study Material

### Module 1

Anthony, R. & Govindarajan, V. *Management Control Systems*, Mc Graw Hill, latest edition

Alnestig, P. & Segerstedt, A. *Produktkalkyler*, Liber, latest edition

Bergman, B. & Klefsjö, B. *Kvalitet - från behov till användning*, Studentlitteratur, latest edition

Liukkonen, P. *Hälsobokslut- vägen mot bättre hälsa och bättre arbetsmiljö*, Oskar Media, latest edition

#### Articles

#### Module 2

Andersen, Ib. *Uppenbara Verkligheten: Val av Samhällsvetenskaplig Metod*. Lund, Studentlitteratur, latest edition

Yin, Robert K. *Case Study Research*, Thousands Oaks. Cal, Sage Publications, latest edition

Rosengren, K-E, Arvidsson, P. *Sociologisk Metod*. Lund, Liber AB, latest edition