



Course syllabus

School of Business and Economics

Department of Management

2FE931 Controller I - Ekonomistyrningssystem i företagande, 7,5 högskolepoäng

2FE931 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 2014-12-11

Revised 2023-02-27 by School of Business and Economics. Prerequisites, literature and quality approved.

The course syllabus is valid from autumn semester 2023

Prerequisites

Business Administration 60 credits. English 6, or the equivalent.

Objectives

After completing this course the student should be able to:

- account for 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
- account for 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
- account for behavioural aspects on and need to modify the economic system after a given situation

Content

The course contains a broad overview of the economic system and its relationship with the context in which the organisation operates. Key areas in the course are strategy implementation, effective utilisation of resources in the aim of fulfilling the goals of the organisation, design of 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 carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator. The teaching consists of lectures and seminars based on case. The course requires access to a computer and the internet. 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 seminar papers on case solutions. These are discussed in seminars.

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 are in regular 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: 2FE913 with 7.5 credits.

Required Reading and Additional Study Material

Required reading

Hartmann, F.G.H., Kraus, K., Nilsson, G., Anthony, R.N. & Govindarajan, V.
"Management control systems" McGraw-Hill. Latest edition. European edition. About 500 pages.

Scientific articles. About 200 pages.