



## 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 2022-12-09 by School of Business and Economics. Change of department  
The course syllabus is valid from spring semester 2023

### **Prerequisites**

Business Administration 60 credits

## Objectives

Upon completion of the course, the student is expected to 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 provides 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 in the form of lectures and seminars based on case.

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, participation in web-based group discussions and writing of individual written reports. The course requires access to a computer and the internet. No mandatory meetings on campus are included. Mandatory parts are stated in the schedule.

### Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

Examinations consist of 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.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

### 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.

### 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: The course overlaps 2FE913 with 100 %.

## **Required Reading and Additional Study Material**

### **Required reading**

Anthony, R. & Govindarajan, V. *Management Control Systems*. McGraw Hill. Latest edition. 768 pages.

Scientific articles within management control 150 pages

### **Reference Literature**

Grant, R. M. *Contemporary strategy analysis*. Blackwell. Oxford. Latest edition. Ca. 500 sidor.