



Course syllabus

Faculty of Social Sciences
Department of Sport Science

2IV324 Ekonomistyrning inom idrott 2 – Ekonomiska system för fördjupad analys och styrning , 7,5 högskolepoäng

Management Accounting in Sport 2 – Management Accounting Systems for In-Depth Analysis and Control, 7.5 credits

Main field of study

Sport Science

Subject

Sport Science

Level

First cycle

Progression

G2F

Date of Ratification

Approved 2024-11-11.

Revised 2025-05-06. Clarification of objectives and examination, and revision of the reading list.

The course syllabus is valid from autumn semester 2026.

Prerequisites

Management Accounting 1 in sport and health organizations – Basic concepts and models for decision making or the equivalent

Objectives

After completing the course, students should be able to:

- Account for different forms of governance and instruments within management accounting, as well as evaluate and reflect on how these interact and correlate.

- Identify and analyse the presence of forms of governance and instruments in sports organisations.
- Problematised the interaction between different logics with reference to governance in sports organisations.
- Account for concepts and apply methods for investment appraisals.

Content

The course looks into both basic as well as more advanced concepts and models in management accounting, and the purposes and fields of application of management accounting in sports organisations. The course introduces various forms of governance, such as management control and cultural governance, which are later used as theoretical outlets to identify and analyse the presence of forms of governance and instruments in sports organisations. Furthermore, performance measurement, budgeting and variance analysis are also discussed and their role in the control and evaluation of activities. The course also looks into the basics of investment appraisals.

Type of Instruction

The types of instruction include lectures and seminars with cases. The compulsory elements are given in the timetable.

Examination

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

Examination of the course takes place by means of a group assignment which shall be presented in writing as well as orally, comprising 4.5 credits, and an individual paper comprising 3 credits.

In order to receive a grade of Pass, the course objectives shall be attained. To be awarded the grade of Pass with Distinction in the course, it is required that the group assignment and the individual paper are assessed as Pass with Distinction.

A retake of the examination is offered in accordance with the Local Regulations for First-cycle and Second-cycle Courses and Examination at Linnaeus University.

In the event a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

Course Evaluation

A course evaluation should be conducted during the course or in connection with its conclusion. The results and analysis of the completed course evaluation should be promptly communicated to students who have completed the course. Students participating in the next course instance should be informed of the results of the previous course evaluation and any improvements that have been made, no later than at the start of the course.

Other Information

Any additional costs that may arise in connection with the course are paid for by the students themselves.

Required Reading and Additional Study Material

Almqvist, Roland, Graaf, Johan, Parment, Anders, Jannesson, Erik, Skoog, Matti, & Thomasson, Anna. *Boken om ekonomistyrning*. Latest edition. Studentlitteratur. Circa 540 pages. ISBN 9789144160160. Selected parts.

Almqvist, Roland, Eriksson, Kim, Graaf, Johan, & Parment, Anders. *Boken om ekonomistyrning Övningsbok med lösningar*. Latest edition. Studentlitteratur. Circa 450 pages. ISBN 9789144155968. Selected parts.

Nilsson, Fredrik, & Olve Nils-Göran. *Det här är ekonomistyrning*. Latest edition. Studentlitteratur. Circa 180 pages. ISBN 9789144154282

Scientific publications and reports are also included, approximately 200 pages.