



## Course syllabus

Faculty Board of Business, Economics and Design  
School of Business and Economics

4FE002 Flödesorienterad ekonomi- och verksamhetsstyrning, 15  
högskolepoäng

Process Based Management Control, 15 credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

Second Level

**Progression**

A1N

**Date of Ratification**

Approved by Organisational Committee 2009-06-17

The course syllabus is valid from spring semester 2010

**Prerequisites**

Business Administration 1-90 higher education credits. 61-90 higher education credits have to be courses at level G2F in logistics/controller. It is also required to have a thesis, 15 higher education credits at level G2E.

### Expected learning outcomes

- deeper knowledge of process orientation from a management accounting and control perspective
- knowledge of activities and processes from a customer perspective with networks, value stars and customer value
- deeper knowledge of terminology, models and tools for process measurement and control
- deeper understanding in business, organization and management as a source to learning and development from an innovation perspective
- a deep understanding in change perspectives and learning in organizations and the effects on management control
- an integrating view of business and information systems
- ability to use the theories in the course into business development from a process view and to expand their knowledge into a thesis

### Content

The course start with lectures in management accounting and control of processes and

projects with monetary and non-monetary performance measures.

With the help of model businesses or governmental organizations, cases, students are required to discuss theory and practice in regards to processes and management accounting and control. A deeper knowledge is sought in using tools and models for process orientation in the case organizations in four themes.

These are the main part of the course. Each theme (theme 2-4) consist of two meetings, one is an introduction including theories, models and questions, the other is a seminar where students in groups have written a report with relevant theories and practices from their model organization and discuss their findings at the seminar. Theme 1 is a conceptual theme based on literature and contemporary debate within the subject area.

#### Theme 1

Management Accounting and Control in development and transition

#### Theme 2

External perspectives on Management Control. Business Strategy and Customer perspectives and processes, customer value, customising and quality

#### Theme 3

Internal perspectives on Management control. Production processes, lean production, value processes. People and innovation, improvements and learning

#### Theme 4

Process based Management Control System. Goals and Measures, IS/IT, key performance indicators, balanced scorecards

### Type of Instruction

Lectures, case studies and seminars based on the cases study findings. Participation in case studies and seminars is compulsory.

### Examination

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

The students are assessed by means of written reports and oral presentations.

A retest will be offered a few weeks after the original test for students who have not successfully passed the original test. At least 5 tests will be offered.

The grades are Pass with Distinction (80%-100%), Pass (60%-79%) or Failure (0%-59%).

Students at Linnæus University can, at request, receive their grades in ECTS credits, according to the ECTS-scale. This request should be made in connection to the introduction of the course.

### Course Evaluation

A written course evaluation is performed and compiled into a report to be kept in the university school archives. The result and any measures taken are communicated to the course co-ordinator and presented to the students participating the next time the course is offered.

### Required Reading and Additional Study Material

#### Required reading

When the course is given in Swedish:

Kaplan, R S, Norton, D P, The Balanced Scorecard, HBS Press, Boston MA, latest edition

Lindvall, J, Verksamhetsstyrning, Studentlitteratur, Lund, senaste upplagan

Olhager, J, Produktionsekonomi, Studentlitteratur, Lund, senaste upplagan

Paulsson, U, Nilsson, C-H, Tryggestad, K, Flödesekonomi, Studentlitteratur, Lund, senaste upplagan

Simons, R, Performance Measurement & Control Systems, Prentice Hall, latest edition

Artikelsamling

When the course is given in English:

Gattorna, J L, Walters, D W, Managing the Supply Chain - strategic perspective, Palgrave, latest edition

Kaplan, R S, Norton, D P, The Balanced Scorecard, HBS Press, Boston MA, latest edition

Mattson, S-A, Embracing change - management strategies in the e-economy era, Intentia Publ, 2000

Olve, N-G, Making scorecards actionable - balancing strategy and control, Wiley, 2003

Simons, R, Performance Measurement & Control Systems, Prentice Hall, latest edition

Articles

### ***Reference literature***

Anthony, R N, Govindarajan, V, Management Control systems, Irwin, Homewood, latest edition

Barlett, C A, Ghoshal, S Managing Across Borders - The Transnational Solution, HBS Press, Boston, MA, 1989

Bruzelius, Skärvad, Speed Management, Liber Ekonomi, Malmö, latest edition

Davenport, T, Process Innovation, HBS Press, Boston, MA, 1994

Johnson, H T, Kaplan, R S, Relevance Lost - The Rise and Fall of Management Accounting, HBS Press, Boston, MA, 1987

Johnsson, H T, Relevance Regained - From Top - Down Control to Bottom-Up Empowerment, New York, The Free Press, 1992

Lynch, R L, Cross, K F, Measure Up! Yardsticks for Continuous Improvement, Basil Blackwell, Cambridge, MA, USA, 1991, 2nd edition, 1995

Olve, N-G, Roy, J, Wetter, M, Balanced Scorecard - i svensk praktik, Liber Ekonomi, latest edition