



Course syllabus

Organisational Committee

Department of Management

4FE002 Flödesorienterad ekonomi- och verksamhetsstyrning, 15 högskolepoäng

4FE002 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 2009-06-17

Revised 2022-12-05 by Organisational Committee. Change of department

The course syllabus is valid from spring semester 2023

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.

Objectives

- 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