



Course syllabus

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

4FE005 Business Process and Supply Chain Management, 15
högskolepoäng

Business Process and Supply Chain Management, 15 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1F

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-12-17

Revised 2012-06-25

The course syllabus is valid from autumn semester 2012

Prerequisites

The student should have participated in 4FE004.

Objectives

After completion of the course the student shall be able to:

- Describe and analyze techniques and models for strategic interorganisational management accounting
- Explain and operationalize the configuration of activities in business processes and value systems as well as to illustrate the need for transparent management accounting in the integration process.
- Understand and explain obstacles for increased integration of management activities in supply chains.

Content

The course covers the following perspectives:

SIOMA

The background and development of strategic inter-organisational management accounting

Configuration compared to other models and business processes
Interaction between customer value, product attributes and activities
The role of value system configurators
Concepts and models in strategic management accounting and inter-organisational management accounting
Systems for boundless value creation
The Value circle and transparent management accounting

PROCESS INTEGRATION

Process types in the supply chain
The meaning of integration
Process management metrics
Obstacles for process integration in supply chains
Operational integration of the performance management process
Operational integration of other supply chain processes

Type of Instruction

The course consists of two parts, SIOMA (9 credits) and PROCESS INTEGRATION (6 credits). Teaching consists mainly of seminars at which the participants discuss papers based upon literature that they have read beforehand.

Examination

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

The course is examined with two papers in which themes from the literature are discussed in connection to the students' thesis work. The student, together with the course leader/examiner, chooses additional literature that is of special relevance for the student. The papers are presented and discussed at the concluding seminars.

To pass the course it is required to:

- hand in the assignments for each seminar.
- attend to and actively participate at seminars.
- hand in two papers in accordance with the requirements

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 2011/160".

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Mandatory literature

SIOMA

Andersson, G. & Larsson, R.G. Boundless value creation – Strategic management accounting in value system configuration, Växjö University Press, latest edition. 245 p.

Bromwich, M. The case for strategic management accounting: the role of accounting information for strategy in competitive markets. Accounting, Organizations and Society, Vol.15, No. 1-2, 27-46. 20 p.

Chenhall, R.H. Management control systems design within its organizational context: findings from contingency-based research and directions for the future. Accounting,

Organizations and Society, Vol. 28, No. 2-3, 127-168. 42 p.

Cooper, R. & Slagmulder, R. Interorganizational cost management and relational context. Accounting, Organizations and Society, Vol. 29, No.1, 1-26. 26 p.

Cooper, R. & Yoshikawa, T. Inter-organizational cost management systems: The case of the Tokyo – Yokohama – Kamakura supplier chain. International Journal of production Economics, Vol.37, No.1, 51-62. 12 p.

Dekker, H.C. Value chain analysis in interfirm relationships: a field study. Management Accounting research, Vol. 14, No. 1, 1-23. 23 p.

Ellram, L.M. Purchasing and supply management's participation in the target costing process. Journal of Supply Chain Management, Vol. 36, No. 2, 39-51. 12 p.

Guilding, C., Cravens, K.S. & Tayles, M. An international comparison of strategic management accounting practices. Management Accounting Research, Vol. 11, No. 1, 113-135. 23 p.

Håkansson, H. & Lind, J. Accounting and network coordination. Accounting, Organizations and Society, Vol. 29, No.1, 51-72. 22 p.

Mouritsen, J., Hansen, A. & Hansen, C.O. Inter-organizational controls and organizational competencies: episodes around target cost management/ functional analysis and open book accounting. Management Accounting Research, Vol. 12, No.2, 221-244. 23 p.

Pehrsson, A. Business relatedness and performance: a case study of management perceptions. Strategic Management Journal, Vol. 27, No. 3, 265-282. 18 p.

Porter, M.E. What is Strategy? Harvard Business Review, Vol.74, No. 6, 61-78. 18 p.

Prahalad, C.K. & Hamel, G. The core competence of the corporation. Harvard Business Review, 1990, No. 3, 79-91. 22 p.

Roslender, R. & Hart, S.J. Integrating management accounting and marketing in the pursuit of competitive advantage: the case for strategic management accounting. Critical perspectives on Accounting, Vol.13, No. 2, 255-277. 23 p.

Roslender, R. & Hart, S.J. In search of strategic management accounting: theoretical and field study perspectives. Management Accounting research, Vol. 14, No. 3, 255-279. 25 p.

Seal, W., Berry, A. & Cullen, J. Disembedding the supply chain: institutionalized reflexivity and inter-firm accounting. Accounting, Organizations and Society, Vol. 29, No. 1, 73-92. 20 p.

Shank, J.K. & Govindarajan, V. Strategic cost management. The value chain perspective. Journal of Management Accounting research, Vol. 4, 179-197. 18 p.

Shank, J.K. & Govindarajan, V. Strategic cost management and the value chain. Journal of Cost Management, Vol. 5, No. 4, 5-21. 17 p.

Zeithaml, V.A. Consumer perception of price, quality and value: A means-end model and synthesis of evidence. Journal of Marketing, Vol. 52, July 1988, 2-22. 20 p.

PROCESS INTEGRATION

Fabbe-Costes, N., Jahre, M. Supply chain integration improves performance: the Emperor's new suit? International Journal of Physical Distribution & Logistics

Management, 2007, Vol. 37, No. 10, pp. 835-855. 20 p.

Forslund, H., Jonsson, P. Dyadic integration of the performance management process; a delivery service case study. *International Journal of Physical Distribution & Logistics Management*, 2007, Vol. 37, No. 7, pp. 546-567. 21 p.

Forslund, H., Jonsson, P. Obstacles for supply chain integration of the performance management process. *International Journal of Operations & Production Management*, 2007. Vol. 29, No. 1, pp. 77-95. 20 p.

Forslund, H., Jonsson, P. Explaining the perceived importance of integrating the performance management process; the view of the purchasing manager. 2008. Presented at Logistics Research Network Conference in Liverpool, September (distributed by the examiner). 20 p.

Kobayashi, T., Tamaki, M, Komoda, N. Business process integration as a solution to the implementation of supply chain management systems. *Information & Management*, 2003, Vol. 40, pp. 769-780. 12 p.

Seuring, S. Supply chain controlling: summarizing recent developments in German Literature. *Supply Chain Management; an International Journal*, 2006, Vol. 11, No. 1, pp. 10-14. 5 p.

Selected authors, selected articles, relevant for the student's paper work. 600 p.