



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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 2009-12-17

Revised 2014-05-28 by School of Business and Economics. Revised due to changed objectives, also general revision and changed standard texts.

The course syllabus is valid from autumn semester 2014

### **Prerequisites**

The student should have participated in 4FE004.

## Objectives

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

- describe and analyse different approaches, techniques and models for strategic inter-organisational management accounting
- describe, analyse and explain the configuration of activities in business processes and value systems
- operationalise different models and explain obstacles for inter-organisational management accounting
- describe, operationalise and analyse operational and strategic process integration in supply chains
- operationalise and explain obstacles for process integration in supply chains

## Content

The course covers the following perspectives:

### **SIOMA - Strategic Inter-organisational Management Accounting**

- 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 supply chains
- 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 and Process Integration. Teaching consists mainly of seminars at which the participants discuss papers based upon literature that they have read beforehand. Obligatory parts are stated in the schedule.

### **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. 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

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

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

Students that do not pass reports can complement after consultation with the examiner.

### **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.

### **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.