



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE100 Logistik och controlling i försörjningskedjor, 15  
högskolepoäng

Logistics and Controlling in Supply Chains, 15 credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

Second Level

**Progression**

A1N

**Date of Ratification**

Approved by School of Business and Economics 2014-10-01

The course syllabus is valid from autumn semester 2015

**Prerequisites**

General entry requirements for second level studies and special entry requirements: a degree of Bachelor in Business Administration with a minimum of 90 higher education credits in Business Administration and English B/English 6 or the equivalent

## Objectives

After completion of the course, the student is expected to be able to:

- problematize contemporary themes in management control and cost accounting theory and practice
- accounting information systems, design and modelling of management control systems
- advanced methods for cost accounting and investment planning procedures
- basic distribution and delivery service, the role of production logistics and materials and production management and purchasing and supply management
- apply academic writing and case study method
- advanced logistics approaches and inventory management methods by case problems

## Content

The course consists of the following content:

- management control systems in companies with responsibilities, planning, performance measurement and evaluation
- accounting information systems (AIS)
- methods and practice in cost accounting which includes traditional and activity-based costing, target costing
- methods and practice in investment planning/capital budgeting
- development tendencies and contemporary debate in the area of management accounting
- strategic cost management
- repeating distribution and delivery service: delivery service elements, differentiation, channels of distribution, supply chain management
- repeating materials and production management: planning environment, methods of material planning
- repeating purchasing and supply: importance of purchasing, purchasing roles and strategic purchasing
- repeating logistics efficiency: uncertainty reduction, lead times and capital, postponement etc.
- academic writing and case study method
- broad case problems

## Type of Instruction

Teaching consists of lectures, exercises, seminars and tutorial meetings. Mandatory parts are stated in the schedule.

## Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

Participating in seminars is mandatory and will be assessed by a number of minor case examinations which should be handed in during the course. Furthermore an individual written exam.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

## 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.

## Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: The course

overlaps 4FE024 and 4FE001 with 15 credits each.

## Required Reading and Additional Study Material

### **Required reading**

Anthony, RN. & Govindarajan, V., *Management Control Systems*. Richard Irwin Inc. Latest edition. 664 pages.

Jonsson, P. *Logistics and Supply Chain Management*. McGraw-Hill. Latest edition. 544 pages.

Jönsson, S. *Accounting in Scandinavia - The Northern Lights*. Liber. Latest edition. 408 pages.

Further material distributed by the examiner. 100 pages.