



Course syllabus

School of Business and Economics

Department of Management

4FE106 Flödesorienterad ekonomi- och verksamhetsstyrning, 15 högskolepoäng

4FE106 Process Based Management Control, 15 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1F

Date of Ratification

Approved 2015-06-26

Revised 2023-06-26 by School of Business and Economics. Examination and literature. The course syllabus is valid from spring semester 2024

Prerequisites

General entry requirements for second-cycle studies, plus specific entry requirements:

- Contemporary Perspectives in Management Accounting 15 credits or Logistics Management in Supply Chains 15 credits,
- English 6, or the equivalent.

Objectives

After completing this course the student should be able to:

- account for process orientation from a management accounting and control perspective
- account for different terminology, models and tools for management accounting and controlling of processes
- describe and analyze businesses and their information systems
- describe and analyze management control and external efficiency from perspectives of customer value, customising, networks and value chains
- describe and analyze management control and internal efficiency from perspectives of value creating processes, change/improvement and learning in

organizations

- problematize entrepreneurship, organization and management as a source for learning and development from an innovation perspective
- translate and relate the course content into business development and suggestions for development of control systems from a process view

Content

The course contains an overview of management accounting and control of processes and projects, with the use of monetary and nonmonetary performance models and measures. With the help of model businesses or governmental organizations, cases, students work with a mix of theory and practice in regards to developing and improve the organizations Business Process Control Systems. A deeper knowledge is sought in using tools and models for process orientation in the case organizations organized in four themes.

The main parts of the course will consist of four themes:

- Management Accounting and Business Control in development and transition
- external perspectives on Management Control. Business Strategy and Customer perspectives and processes, customer value, customising and quality
- internal perspectives on Management Control. Production processes, lean production, Value management, Process Control and Improvements. People, Innovation and Learning
- process based Management Control System. Goals and Measures, IS/IT, Key performance indicators, Balanced Scorecards

Type of Instruction

The teaching consists of lectures, theme studies, case company discussions and seminars.

Examination

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

The course is examined through theme 1: written single author assignment 5 credits, theme 2: written group assignment 2 credits, theme 3: written group assignment 2 credits and theme 4: written group assignment 6 credits.

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.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course.

Students who participate during the next course instance receive feedback at the start of the course. The course evaluation are in regular carried out anonymously.

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: 4FE002, 4FE102, 4FE901, 4FE902 and 4FE91E:1 with 15 credits each.

Required Reading and Additional Study Material

Required reading

Simons, R. *Performance Measurement & Control Systems*. Prentice Hall. Latest edition. About 700 pages.

Scientific articles and other teaching material. About 500 pages.