



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE180 Contemporary Perspectives in Management Accounting, 15 högskolepoäng

Contemporary Perspectives in Management Accounting, 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 2017-06-28

The course syllabus is valid from autumn semester 2017

Prerequisites

General entry requirements for second-cycle studies and specific entry requirements:

- Bachelor Degree in Business Administration with a minimum of 90 credits in Business Administration, with a minimum of 30 credits in Accounting, or the equivalent
- English B/6 or the equivalent

Objectives

After completing the course, the student is expected to be able to:

- describe and explain the historical developments within the field of financial management and the various changes and conditions within the area that have an impact
- explain for and reflect on the use of various modern methods in financial and business governance, such as budgeting and forecast methods, calculations and forecasting, assessment of investments, measurements of performance, strategic financial management and remuneration systems
- identify, describe, and analyse the needs and the contents, development and use of modern financial management systems
- reflect on and analyse how and in what way the context management and leadership of companies and organisations has impacts, including not the least from an organisational, internationalisation and Scandinavian perspective
- describe and analyse how governance and management of flows and processes, both within and between companies (“Supply Chain Management”) affects

financial management and vice versa

Content

The course primarily deals with how the modern financial and business management/governance has developed and evolved, and what has influenced and what continues to influence these developments, plus also the development and the use of various financial management methods and financial management systems, and contains:

- a recapitulation along with a historical review and description of financial management, and the usage of its various methods, as well as what has influenced and continues to influence these developments
- the use of various modern financial management methods and methodology, and its applications and uses
- various contextual factors and their impact on the use and development of modern financial management methods and management systems
- process and flow-oriented governance, as well as Supply Chain Management and strategic financial management
- internationalisation and the Scandinavian perspective on governance, management and leadership

Type of Instruction

The teaching consists of lectures, thematic studies, case studies, and seminars. The obligatory parts are stated in the schedule or indicated in other written instructions.

Examination

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

Examination occurs by assessment written reports, oral presentations and active classroom discussion, as well as a 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

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Required Reading and Additional Study Material

Required reading

Adler, R W. *Management accounting : making it world class*. Butterworth-Heinemann, Oxford England. Latest edition. About. 200 pages.

Gattorna, J. L. & Walters, D. W. *Managing the Supply Chain a strategic perspective*. Palgrave. Latest edition. About. 380 pages.

Hopper, T, Northcott, D & Scapens, R. *Issues in Management Accounting*. Pearson Education UK. Latest edition. About. 440 pages.

Jönsson, S. *Accounting in Scandinavia – The Northern Lights*. Liber. Latest edition. About. 410 pages.

Academic/scientific published articles and studies, and compilation materials. About. 250 pages.

Reference literature

Anthony, R. N. & Govindarajan, V. *Management Control systems*. Irwin. Homewood. Latest edition. About. 770 pages.