



Course syllabus

School of Business and Economics

Department of Management

4FE180 Contemporary Perspectives in Management Accounting, 15 högskolepoäng

4FE180 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 2017-06-28

Revised 2022-12-07 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites

General entry requirements for second-cycle studies, plus 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 6, or the equivalent

Objectives

After completing this course the student should 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.

Examination

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

The course is examined through a series of written assignments that are presented orally through seminars (10 credits) and a written individual take home examination (5 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. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student’s grade is determined by the student's fulfillment of the objectives.

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 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.