



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE181 Advanced Economic Analysis, Information Systems & Risk Management, 15 högskolepoäng

Advanced Economic Analysis, Information Systems & Risk Management, 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:

- compare, explain and critically analyse in an in-depth manner the use of financial and business management in various different contexts
- explain, analyse and develop the company's target structure
- describe, use an applied analysis and reflect on different types of economic analysis and calculation and forecasting methods
- describe the principles and need for modern information, data and business systems, and how digitalisation can support business, governing and management processes
- explain, analyse and apply different methods in the field of "integrated risk management" as well as be able to
- describe, in this context, corporate governance which occurs via owners, lenders, accounting/auditing, risk management and institutional arrangements in the form of regulations and capital markets

## Content

The course primarily focuses on various questions related to and concerning aspects and applications of financial and business management systems in operations and usage, where advanced financial analysis and contextual factors are key elements. The course is thematically structured and contains:

- topics that deal with the use of financial and business management and governance in various contexts, such as the importance of the main character, modern automated production systems, “lean” production, innovation-driven business and other new “emerging” company forms and business models
- topics that deal with the development and use of various target and metric structures as well as areas of financial responsibility
- topics focusing on advanced financial analysis and the use of different calculation and analysis methods and models in the financial system
- topics that deal with the use and meaning of “Integrated Risk Management” as well as where the “Corporate Governance” perspective is a part
- topics that deal with business systems, digitalisation and data issues (Big Data) for both internal and external use in various different types of companies and organisations

## Type of Instruction

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

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.

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

Johansson, SE. & Runsten, M. *The Profitability, Financing, and Growth of the Firm. Goals, relationships, and measurement methods*. Studentlitteratur. Latest edition. About. 180 pages.

Academic/scientific published articles and studies, and compilation materials. About. 500 pages.

**Reference literature**

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