



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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

4FE181 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 2017-06-28

Revised 2021-10-18 by School of Business and Economics. Revision of prerequisites, adjustment of examination and update of standard texts.

The course syllabus is valid from autumn semester 2022

### **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

alternatively,

Students applying for the course within the Business Administration and Economics Programme need to have:

General entry requirements for second-cycle studies, plus specific entry requirements: 90 credits Business Administration including following courses:

- Accounting Theory 7.5 credits,
- Accounting Information Systems 7.5 credits,
- Cost accounting 7.5 credits,

- Corporate Finance I 7.5 credits,
- Management Control Systems 7.5 credits,
- Research Methodology in Business Administration 7.5 credits,
- Subject Profounding Work, Management Accounting 15 credits,
- English 6, or the equivalent.

## Objectives

After completing this course the student should 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.

## Examination

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

The course is examined through written thematic papers presented orally through seminars (10 credits) and a written report that is presented orally through a seminar (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.

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.

Scientific articles and additional study and compilation materials. About 500 pages.

#### **Reference literature**

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