



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

4FE60E Företagsekonomi IV - ekonomistyrning, 30 högskolepoäng
Business Administration IV – Management Accounting, 30 credits

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1E

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-06-15

Revised 2011-12-09. Revised due to translation into English

The course syllabus is valid from spring semester 2012

Prerequisites

Bachelor of Science in Business Administration whereof at least 60 credits specialisation Management Accounting or equivalent.

Objectives

MODULE 1 Management Accounting and Strategic Work, 7.5 credits

On completion of the course, students should be able to:

- critically and independently analyse what strategic work involves
- assess and value the different strategic schools that can be found within business administration
- understand and apply on an advanced level strategic work and management accounting
- understand and argue on the basis of current debates surrounding modern management accounting
- independently identify how work with methods such as the balanced scorecard can contribute to a more strategically oriented management accounting

MODULE 2 Performance Management and Decision Support, 7.5 credits

On completion of the course, students should be able to:

- problematize how different interested parties make different demands on performance measurement

- independently analyse and argue for a combination of outlooks and methods that are suitable for effective performance measurement
- understand which demands a business's management bent on modern performance measurement makes on economy function
- interpret and assess how the connection between business management's responsibility and its management accounting can be developed
- communicate how management accounting's effects can be understood and described with the help of different theoretical outlooks
- understand how "Management Accounting" is related to a larger economic and social-scientific context as well as to the research front within the subject.

MODULE 3 Thesis, 15 credits

On completion of the course, students should be able to:

- write and defend a scientifically based thesis
- identify, demarcate and formulate a problem with scientific relevance
- account for and motivate their choice of method and demonstrate an understanding for its consequences
- identify and work with relevant theoretical frames of reference, as well as use them in the analysis of the problem
- compile relevant empiricism for the problem
- independently and actively carry out an opposition

Content

The course content is built on research within the subject field and its relevance to a social-scientific context.

MODULE 1 Management Accounting and Strategic Work, 7.5 credits

- Business-strategic school education
- Strategic management accounting
- Multidimensional management accounting

MODULE 2 Performance Management and Decision Support, 7.5 credits

- Performance-aimed business management
- Question of responsibility, business management and other interested parties
- Theoretical schools and their importance for management accounting

MODULE 3 Thesis, 15 credits

- Run-through of different perspectives on science as well as discussions on standpoints concerning attitudes towards method, empiricism, theory and text production.
- The thesis consists of independently identifying, demarcating and formulating a problem with scientific relevance
- Independently planning and carrying out a scientific study that discusses the demarcated problem in a thesis as well as acting as opponent against another thesis.

Type of Instruction

Teaching is in the form of lectures within different themes as well as advanced lectures and seminars that deal with scientific articles and practical problems.

Assessment of students' performances is carried out in the form of written reports that are handed in regularly as well as oral presentations in connection with the seminars. In

order to receive a grade of pass, written and oral reports must be handed in. In order to receive a grade of pass with credit, students must take examinations.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year.

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluation during the course or oral communication with the students, can occur and is encouraged in order to secure continuous quality improvement.

Required Reading and Additional Study Material

MODULE 1 Management Accounting and Strategic Work, 7.5 credits and

MODULE 2 Performance management and decision support, 7.5 credits

Obligatory literature

Bengtsson, Lars och Skärvad, Per-Hugo (2001). Företagsstrategiska perspektiv 3., [updated] edit. Lund : Studentlitteratur. 308 p. ISBN 91-44-01667-0

Broadbent, Mick (1999). Measuring business performance. London : Kogan Page 118 p ISBN 0749430559

Epstein, Marc J. och Birchard, Bill (1999). Counting what counts : turning corporate accountability to competitive advantage New York : Perseus Publishing 307 p. ISBN 0-7382-0106-5

Macintosh, Norman B. (1994). Management accounting and control systems : an organizational and behavioral approach” Chichester : Wiley 281 p. ISBN 0-471-94411-4

Olve, Nils-Göran, Roy, Jan och Wetter, Magnus (1999). Performance drivers : a practical guide to using the balanced scorecard. Chichester : Wiley 247 p. ISBN 0-471-49542-5

Other aids

Article compendium

MODULE 3 Thesis, 15 credits

Literature is chosen in consultation with the examiner.