



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE775 Styrning i offentliga verksamheter, 7.5 credits

Management Accounting and Control in Public Organisations

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 2022-01-31

The course syllabus is valid from autumn semester 2022

Prerequisites

General entry requirements for second-cycle studies.

Objectives

After completing this course the student should be able to:

- explain the role, function and structure of public organisations
- explain management accounting and control organisational management, models, instruments and perspectives in public organisations;
- draw on current research to analyse and critically discuss governance within public organisations

Content

The course contains:

- central concepts of management accounting and control in public organisations
- the complexity of management accounting and control in public organisations
- management accounting and control: models, instruments and perspectives in public organisations
- performance measurement and management in public organisations
- analysing of current research literature on management accounting and control in public organisations

Type of Instruction

Teaching is carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator. The teaching consists of lectures and seminars. The course requires access to a computer and the internet. No compulsory meetings on campus are included.

Examination

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

The course is examined through a serie of written assignments (2 credits) and a written report (5.5 credits)

The grade VG constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade G 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 U-VG scale are communicated in writing to the student by the start of the course/module 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.

Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 1FE931 with 7.5 credits.

Required Reading and Additional Study Material

Karlsson, L. *Vad är offentlig förvaltning?* Lund: Studentlitteratur. Latest edition. About 100 pages.

Kastberg-Weichselberger, G. & Thomasson, A. *Ekonomistyrning för offentliga verksamheter.* Lund: Studentlitteratur. Latest edition. About 100 pages.

In addition, literature for the course consists of scientific articles, available through Linnaeus University's databases. The articles are chosen by the students in dialogue with the respective teachers, based on the various examinations. About 600 pages.