



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

4FE902 Ekonomistyrning i flödesorienterad verksamhet, 15 högskolepoäng

4FE902 Management Control Systems and Process Based Organizations, 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 2014-12-11

The course syllabus is valid from autumn semester 2015

Prerequisites

General entry requirements for studies on second level, and specific entry requirements: 90 credits in Business Administration including 15 credits degree project on the G2E-level.

Objectives

After completing this course the student is expected to be able to:

- account for business processes from a management control perspective
- account for terminology, models and tools for process measurement and control
- critically highlight businesses and information systems from a holistic perspective
- account for and analyze management control and external efficiency from the perspective of customer value, customer adaptation, networks and value chains
- account for and analyze management control and internal efficiency from the perspective of value creating processes, changes and improvements and learning organizations
- critically review business, organization and management as a source of learning and development from an innovation perspective

- transform and relate the course content to business development from a process view

Content

The course covers systems of management accounting and control and their application to processes and projects with monetary and non-monetary performance measures.

With the help of model businesses or governmental organizations, cases, students are required to discuss theory and practice regarding processes and management accounting and control. Deeper knowledge is sought by practical application of tools and models for process orientation in the case organizations based on four themes.

Theme 1:

Management Accounting and Control in development and transition

Theme 2:

External perspectives on Management Control. Business Strategy and Customer perspectives and processes, customer value and quality

Theme 3:

Internal perspectives on Management control. Production processes, lean production, value processes. People and innovation, improvements and learning

Theme 4:

Process based Management Control System. Goals and Measures, IS/IT, key performance indicators, balanced scorecards

Type of Instruction

Lectures, case studies and seminars based on the cases study findings. Obligatory parts are stated in the schedule.

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, participation in web-based group discussions and writing of individual written reports. The course requires access to a computer and the internet. No mandatory meetings on campus are included. Mandatory parts are stated in the schedule.

Examination

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

Student performance is assessed using written reports and participation in seminars.

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

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

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: The course overlaps 4FE901, 4FE002 and 4FE102 and the module 4FE91E:1 with 15 credits each.

Required Reading and Additional Study Material

Required reading

Kaplan, R. S. & Norton, D. P. *The Balanced Scorecard*. HBS Press. Boston MA. Latest edition. 322 pages.

Lindvall, J. *Verksamhetsstyrning*. Studentlitteratur. Lund. Latest edition. 286 pages.

Olhager, J. *Produktionsekonomi*. Studentlitteratur. Lund. Latest edition. 495 pages.

Paulsson, U., Nilsson, C-H. & Tryggestad, K, *Flödesekonomi*. Studentlitteratur. Lund. Latest edition. 178 pages.

Simons, R. *Performance Measurement & Control Systems*. Prentice Hall. Latest edition. 696 pages.

Scientific articles. 150 pages.

Reference literature

Anthony, R. N. & Govindarajan, V. *Management Control systems*. Irwin. Homewood. Latest edition. 768 pages.

Barlett, C. A. & Ghoshal, S, *Managing Across Borders - The Transnational Solution*. HBS Press. Boston. MA. Latest edition. 416 pages.

Bruzelius, L. H. & Skärvad, P-H. *Speed Management*. Liber Ekonomi. Malmö. Latest edition. 130 pages.

Davenport, T. *Process Innovation*. HBS Press. Boston. MA. Latest edition. 352 pages.

Johnson, H. T. & Kaplan, R. S. *Relevance Lost - The Rise and Fall of Management Accounting*. HBS Press. Boston. MA. Latest edition. 296 pages.

Johnsson, H. T. *Relevance Regained - From Top-Down Control to Bottom-Up*

Empowerment. New York. The Free Press. Latest edition. 244 pages.

Lynch, R. L. & Cross, K. F. *Measure Up! Yardsticks for Continuous Improvement*. Basil Blackwell. Cambridge. MA. USA. Latest edition. 268 pages.

Olve, N-G., Roy, J. & Wetter, M. *Balanced Scorecard - i svensk praktik*. Liber Ekonomi. Latest edition. 320 pages.