



Course syllabus

Faculty of Business, Economics and Design

Department of Management

4FE91E Företag och Marknad IV, 30 högskolepoäng

4FE91E Business and Market IV, 30 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

Second Level

Progression

A1E

Date of Ratification

Approved 2009-11-02

Revised 2022-12-05 by School of Business and Economics. Change of department

The course syllabus is valid from spring semester 2023

Objectives

After completing this course the students is expected to have:

Module 1

- advanced knowledge of business processes from a management control perspective
- advanced knowledge of terminology, models and tools for process measurement and control
- advanced knowledge and an integrated view of business and information systems
- advanced knowledge of management control and external efficiency from the perspective of customer value, customer adaption, networks and value chains
- advanced knowledge of management control and internal efficiency from the perspective of value creating processes, changes and improvements and learning organizations
- problematized knowledge of business, organization and management as a source of learning and development from an innovation perspective
- applied knowledge of transforming and relating the course content to business development from a process view

Module 2

- ability to theoretically problemize empirical issues, use advanced theoretical knowledge and knowledge of existing research in business administration
- ability to apply theoretical knowledge and knowledge of existing research in assessing and discussing of other research reports
- acquired knowledge in writing of academic texts

Content

Module 1

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

Module 2

The course consists of the writing of a master thesis. The means to apply and integrate the theoretical knowledge acquired in the course Management Control Systems and Process Based Organizations in accordance with the local guidelines for Master Theses

Type of Instruction

Module 1

Lectures, case studies and seminars based on the cases study findings. Participation in case studies and seminars is compulsory.

Module 2

The teaching methods consists of seminars and thesis.

The teaching methods are internet based.

Examination

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

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 evaluations during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Module 1

Kaplan, R S, Norton, D P, The Balanced Scorecard, HBS Press, Boston MA, latest edition

Lindvall, J, Verksamhetsstyrning, Studentlitteratur, Lund, latest edition

Olhager, J, Produktionsekonomi, Studentlitteratur, Lund, latest edition

Paulsson, U, Nilsson, C-H, Tryggestad, K, Flödesekonomi, Studentlitteratur, Lund, latest edition

Simons, R, Performance Measurement & Control Systems, Prentice Hall, latest edition
Articles

Reference literature

Anthony, R N, Govindarajan, V, Management Control systems, Irwin, Homewood, latest edition

Barlett, C A, Ghoshal, S Managing Across Borders - The Transnational Solution, HBS Press, Boston, MA, 1989

Bruzelius, Skärvad, Speed Management, Liber Ekonomi, Malmö, latest edition

Davenport, T, Process Innovation, HBS Press, Boston, MA, 1994

Johnson, H T, Kaplan, R S, Relevance Lost - The Rise and Fall of Management Accounting, HBS Press, Boston, MA, 1987

Johnsson, H T, Relevance Regained - From Top - Down Control to Bottom-Up Empowerment, New York, The Free Press, 1992

Lynch, R L, Cross, K F, Measure Up! Yardsticks for Continuous Improvement, Basil Blackwell, Cambridge, MA, USA, 1991, 2nd edition, 1995

Olve, N-G, Roy, J, Wetter, M, Balanced Scorecard - i svensk praktik, Liber Ekonomi, latest edition