



**LUND**  
UNIVERSITY

School of Economics and Management

## **BUSN71, Business Administration: Accounting and Management Control, 7.5 credits**

*Företagsekonomi: Ekonomistyrning, 7,5 högskolepoäng*

**Second Cycle / Avancerad nivå**

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### **Details of approval**

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2016-04-19 and was last revised on 2016-03-15. The revised syllabus applies from 2016-08-29, autumn semester 2016.

### **General Information**

BUSN71 is a course on Business Administration at the advanced level.

*Language of instruction:* English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

A1N, Second cycle, has only first-cycle course/s as entry requirements

### **Learning outcomes**

A passing grade on the course will be awarded to students who:

#### **Knowledge and understanding**

- Demonstrate knowledge and understanding of the historical development of accounting and management control both in Sweden and internationally.
- Demonstrate understanding of accounting and management control in its organizational context.
- Demonstrate understanding of the behavioral aspects of accounting and management control.
- Show knowledge of the international research frontier in accounting and management control.

### **Competence and skills**

- Demonstrate an ability to identify complex problems in accounting and management control in different types of organizations.
- Demonstrate an ability to investigate relevant changes in accounting and management control, and participate in the implementation of these changes in different types of organizations.
- Communicate complex problems in accounting and management control to specialists in the area.

### **Judgement and approach**

- Demonstrate an ability to make assessments within management control, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and developmental work

### **Course content**

The objective of the course is that students should get a thorough understanding of complex management accounting and control issues from both a theoretical and a practical perspective.

The course covers advanced issues in accounting and management control.

Throughout the course students are confronted with the latest developments in accounting and management control in research as well as practice.

Main content:

- The historical development of accounting and management control research and practice.
- Theoretical perspectives on accounting and management control.
- Overview of research methods in accounting and management control.
- Contemporary methods and techniques for accounting and management control.
- Accounting and management control in different types of organizations.

### **Course design**

Teaching includes lectures and case exercises in small working teams.

### **Assessment**

See appendix including examination sessions.

*Subcourses that are part of this course can be found in an appendix at the end of this document.*

### **Grades**

Marking scale: Fail, E, D, C, B, A.

Grade (Definition) Points or % out of maximum points. Characteristic.

**A** (Excellent) 85-100. A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**B** (Very good) 75-84. A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**C** (Good) 65-74. The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

**D** (Satisfactory) 55-64. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**E** (Sufficient) 50-54. The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

**F** (U) (Fail) 0-49. The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Some occasional examination elements of the course may have the grading scale pass (D) / fail U(F).

*Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.*

## Entry requirements

Students admitted to a Master Programme where this course is either a compulsory or elective part, are qualified for the course. For other students, at least 60 UCP or ECTS-cr in Business Administration is required. These must include a course in basic Business Administration (e.g. FEKA90 Business Administration: Introductory course in Business Administration).

## Further information

The course BUSN71 cannot be combined with the courses BUSN62, BUSM39, FEKM42 and FEK552 in a degree.

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for examination of respective examination part of the course, for students with no successful result. Note that after this you can get a certificate only regarding completed examination parts.

## Subcourses in BUSN71, Business Administration: Accounting and Management Control

Applies from H16

- 1601 Written exam, 4,0 hp  
Grading scale: Fail, Pass
- 1602 Case 1, 1,0 hp  
Grading scale: Fail, Pass
- 1603 Case 2, 1,0 hp  
Grading scale: Fail, Pass
- 1604 Assignment, 1,5 hp  
Grading scale: Fail, Pass