



School of Economics and Management

BUSO72, Business Administration: Accounting and Management Control for Innovation and in Professional Service Firms, 5 credits

Företagsekonomi: Ekonomistyrning för innovationer och kunskapsföretag, 5 högskolepoäng
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2018-05-21 to be valid from 2018-05-21, autumn semester 2018.

General Information

BUSO72 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 management control for innovation and in professional service firms, including both a broad command of the field and a deepened knowledge and understanding about how and why conditions for and design of management control are influenced by these contexts;
- demonstrate deeper methodological knowledge in the field of management control.

Competence and skills

- demonstrate ability to integrate knowledge and to analyze, assess, and deal with complex phenomena, issues, and situations, even when limited information is available;
- demonstrate ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- demonstrate ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing;
- demonstrate ability to use theories and methodologies in management control for innovation and in professional service firms to analyze and assess practice.

Judgement and approach

- demonstrate ability to make assessments in the field of management control for innovation and in professional service firms, taking into account relevant scientific, social, and ethical aspects;
- demonstrate understanding of the potential and limitations of science, its role in society, and people's responsibility for how it is used.

Course content

The course aims to provide students with a deepened and thorough understanding of why and how organizational characteristics and objectives, as well as market and societal factors in which an organization operates, influence the appropriate design of management control. Specific contexts covered in the course include:

- management control to support innovation and change;
- management control in the context of knowledge-based organizations and professional service firms.

Special emphasis is given to complex situations that require the design and use of management control systems to be balanced against competing demands.

Course design

The core of the course is designed as a set of lectures covering selected contexts followed by case assignments. Lectures give students an overview of important aspects in different contexts and how the context matters for the design of management control. Case assignments facilitate independent thought and complex assessment, integration of knowledge and deepened understanding. Case assignments may be based on so-called live cases, i.e., presentation of a real problem by an external firm or organization to be solved by students.

Assessment

Assessment and grading are based on case assignments and an individual final exam. The case assignments are solved by groups or individually and each group/individual will receive feedback on each assignment. At the end of the course there is an

individual final examination in the form of a written test. The course progresses on other courses on the Accounting and Finance program, especially on Accounting and Management Control, and it enhances and evaluates this progression.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

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.

Through assessment of case assignments and the final examination students can reach a maximum of 100 points. Grades will be awarded to students based on the following definitions.

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

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

C (Good) 65-74 points. 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 points. The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

E (Sufficient) 50-54 points. 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 points. 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).

A student who is graded Fail after two examinations on the written exam has the opportunity to request an additional task. The grade of this additional task is U or E and the request should be made no later than the semester following the semester when the student was registered on the course.

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 Program where this course is either a compulsory or elective part, are qualified for the course.

For other students, at least 90 UCP in Business Administration is required. These must include courses in basic Business Administration and Management Control, (e.g. FEKA90 Business Administration: Introductory course in Business Administration and BUSO71 Accounting and Management Control or the equivalent).

Further information

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 BUSO72, Business Administration: Accounting and Management Control for Innovation and in Professional Service Firms

Applies from V19

- 1801 Case assignment in group, 1,3 hp
Grading scale: Fail, Pass
- 1802 Case assignment in group, 1,2 hp
Grading scale: Fail, Pass
- 1803 Individual written exam, 2,5 hp
Grading scale: Fail, Pass