

## **BUSO77, Business Administration: Strategic Management Accounting and Control, 5 credits**

*Företagsekonomi: Strategisk ekonomistyrning, 5 högskolepoäng*  
**Second Cycle / Avancerad nivå**

---

### **Details of approval**

The syllabus was approved by The Board of the Department of Business Administration on 2019-10-22 and was last revised on 2025-03-11 by Academic Director of Studies at Department of Business Administration. The revised syllabus comes into effect 2025-03-11 and is valid from the autumn semester 2025.

### **General information**

BUSO77 is a course in Business Administration in the second cycle.

*Language of instruction:* English

*Main field of study*      *Specialisation*

Business Administration	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 understanding of strategic management accounting and control and strategic cost management;
- demonstrate understanding of management accounting and control in its organizational context;
- demonstrate understanding of the behavioral aspects of management accounting and control;
- show knowledge of the international research frontier in management accounting and control.

## Competence and skills

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

## Judgement and approach

- demonstrate ability to make assessments within management accounting and 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 contemporary management accounting and control issues from both a theoretical and a practical perspective. The course covers advanced management accounting and control concepts and techniques, in particular within strategic management accounting, planning, and analysis and strategic cost management. It aims to enhance student appreciation of the role of control in different types of organizations and in the execution of an organization's strategy, and to extend the understanding of approaches such as value chain analysis, interorganizational management accounting, budgeting and forecasting, and activity-based costing.

## Course design

The course includes lectures and cases.

## Assessment

Assessment and grading are based on group assignments and an individual exam.

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.

## Grades

Grading scale includes the grades: U=Fail, E=Sufficient, D=Satisfactory, C=Good, B=Very Good, A=Excellent

**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 90 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), a course in corporate finance, and at least 15 UCP in financial accounting or management accounting and control (e.g. FEKH60 Financial and Management Accounting - Bachelor course). English 6.

## 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.