



LUND
UNIVERSITY

School of Economics and Management

FEKH61, Business Administration: Management Control, 7.5 credits

Business Administration: Management Control, 7,5 högskolepoäng
First Cycle / Grundnivå

Details of approval

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2017-10-17 and was last revised on 2023-04-21. The revised syllabus applies from 2023-04-21, autumn semester 2023.

General Information

Main field of studies

Business Administration

Depth of study relative to the degree requirements

G2F, First cycle, has at least 60 credits in first-cycle course/s as entry requirements

Learning outcomes

A passing grade is given to students who

Knowledge and understanding

Has basic knowledge of the historical development of management control.

Has basic knowledge of the Scandinavian tradition in management control.

Has basic knowledge of the allocation of financial responsibility.

Has basic knowledge of transfer pricing, financial planning, and budgeting.

Has basic knowledge of financial and non-financial performance measures.

Competence and skills

Understands behavioural aspects of management control.

Understands the relationship between management control and organizational context.

Has the ability to participate in the ongoing management control of different types of

organisation.

Has the ability to identify problems in management control systems and recommend changes in them.

Demonstrate an ability to communicate problems and recommended solutions to them both orally and in writing.

Judgement and approach

Are ready to face changes in the field of management control and be capable of participating in change processes with a critical and mindful perspective.

Course content

The course gives a broad overview of management control systems and their interrelationships with the organisational context in which they function. The objective of the course is to provide the students with knowledge about the ongoing management control of different organisations, problems in the management control systems, and development and implementation of new management control techniques.

The following topics are covered:

- The interrelationships between management control, organizational design and strategic control
- The historical development of management control
- The Scandinavian tradition in management control
- Allocation of financial responsibility
- Transfer pricing
- Budgeting
- Financial and non-financial performance measures
- Management control in different contexts

Course design

The teaching methods include lectures, case discussions and presentations from the students.

Assessment

Examination include three cases that the students solve in groups and present both in written and oral form, and an individual final exam. There is one re-exam on the final exam.

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

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.

Entry requirements

Studies in Business Administration, corresponding to at least 60 UCP or ECTS-cr from undergraduate level studies.

Further information

The course FEKH61 Management Control cannot be combined with FEKA61 or FEK554 in a degree.

Subcourses in FEKH61, Business Administration: Management Control

Applies from H23

- 2301 Case 1 - group assignment, 1,0 hp
Grading scale: Fail, Pass
- 2302 Case 2 - group assignment, 1,0 hp
Grading scale: Fail, Pass
- 2303 Case 3 - group assignment, 1,0 hp
Grading scale: Fail, Pass
- 2304 Individual final exam, 4,5 hp
Grading scale: Fail, E, D, C, B, A

Applies from H19

- 1901 Case 1, 1,0 hp
Grading scale: Fail, Pass
- 1902 Case 2, 1,0 hp
Grading scale: Fail, Pass
- 1903 Case 3, 1,0 hp
Grading scale: Fail, Pass
- 1904 Written Exam, 4,5 hp
Grading scale: Fail, E, D, C, B, A