



School of Economics and Management

## **BUSN72, Business Administration: Information Environment - Giving and Assuring Information for Different Purposes, 7.5 credits**

*Företagsekonomi: Organisationers informationskontext - att skapa  
och granska information för olika ändamål, 7,5 högskolepoäng*  
Second Cycle / Avancerad nivå

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### **Details of approval**

The syllabus was approved by The Board of the Department of Business Administration on 2014-11-18 and was last revised on 2016-05-16 by Academic Director of Studies at Department of Business Administration. The revised syllabus applies from 2016-05-16, autumn semester 2016.

### **General Information**

The course is a master level course and a compulsory part of the Masters' programme, Accounting and Auditing. It can also be an elective course in Business Administration at 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**

#### **Knowledge and understanding**

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

- have a thorough knowledge and understanding of the perspectives, theories and concepts that are presented throughout the course
- are able to understand the regulatory issues surrounding the production and use of both international and national accounting and auditing standards
- understand the wider information environment within which organizations are situated implying:

This is a translation of the course  
syllabus approved in Swedish

- ability to define and discuss the information environment of organisations
- knowledge of different forms of capitalism at the macro level that guide institutions, influence the regulatory environment on information flow and shape the context within which organisations operate
- understanding of central actors and institutions' involvement in regulating, processing and securing information from organizations
- understanding of how ideologies translate into governance and organizational strategies in relation to structuring a business, financialisation, ethics and corporate social responsibility

### **Competence and skills**

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

- are able to evaluate practice using the theories, concepts and analysis developed in the course
- have the skills to communicate in English on issues, debates and problems in the field both orally and in writing
- can work both individually and as a member of a group with other students
- have demonstrated the ability to follow the development and debates on different ideologies, and the information environment through journal articles and research oriented books as well as the financial press

### **Judgement and approach**

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

- select and evaluate practice using the theories, concepts and analysis developed in the course independently
- to critically analyse how ideologies translate into governance and organizational strategies in relation to structuring a business, financialisation, ethics and corporate social responsibility
- to explain and critically evaluate the way the companies' strategies regarding information environment are manifested in practice, and discuss key issues such as transparency and accountability on the organization and communication of information to various stakeholder's engagement in the context of the dynamic information environment

### **Course content**

This course aspires to create an awareness of the information environment and its relationship with the governance and control of organisations.

The first part of the course introduces the information environment, in other words the information in the form of accounting or other type of information that are released by organizations or other parties in order to supply the financial markets and other stakeholders' with required information.

The second part of the course focuses on different ideologies and forms of capitalism at the macro level that play an instrumental role in building and guiding the institutional environment shaping the context businesses operate in, determining its role and societal expectations. This provides students with an understanding of the overall structure of belief systems in a society that translate into governance and organizational strategies in relation to structuring a business, financialisation, ethics and corporate social responsibility. It also points at the ideological and institutional contexts for gathering and diffusion of corporate information from other parties and

the company itself.

The third part of the course covers the role central actors and institutions play in regulating, processing and securing information from business organisations. This is followed by a focus on how businesses manage the information environment through organisation, communication and stakeholder engagement in practice.

## Course design

The course is conducted primarily through lectures and seminars. The students are expected to read course literature and participate actively throughout the course by preparing for and taking part in discussions at the seminars. Obligatory attendance and active participation are required on all parts of the course.

## Assessment

Grading is based on seminar discussions, work assignments and an individual written assignment. There will be opportunities for students who do not meet the course requirement to supplement through a new assignment. Such assignment will be graded pass/fail.

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

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## 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**

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 BUSN72, Business Administration: Information Environment  
- Giving and Assuring Information for Different Purposes

Applies from V15

- 1401 Course work, 4,5 hp  
Grading scale: Fail, E, D, C, B, A
- 1402 Group assignment, 3,0 hp  
Grading scale: Fail, E, D, C, B, A