



School of Economics and Management

**BUSN77, Business Administration: Accounting and
Management Control in Different Contexts, 7.5 credits**
*Företagsekonomi: Ekonomistyrning i olika typer av organisationer,
7,5 högskolepoäng*
Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2016-04-12 and was last revised on 2017-10-17. The revised syllabus applies from 2017-10-17, autumn semester 2017.

General Information

BUSN77 is a course in 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 within Accounting and Management Control in Different Contexts, 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 different contexts, together with insight into current research and development work; and
- Demonstrate deeper methodological knowledge in the field of Accounting and Management Control in Different Contexts.

Competence and skills

- Demonstrate an ability to integrate knowledge and to analyze, assess, and deal with complex phenomena, issues, and situations, even when limited information is available;
- Demonstrate an ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits;
- Demonstrate an ability to clearly present and discuss their conclusions and the knowledge and arguments behind them, in dialogue with different groups, orally and in writing;
- Able to use theories and methodologies to analyze and assess practice;
- Have the ability to work in multi-cultural teams.

Judgement and approach

- Demonstrate an ability to make assessments, 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;
- Demonstrate an ability to identify their need of further knowledge and to take responsibility for developing their knowledge.

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. Special emphasis is given to complex situation that requires the design and use of management control systems to be balanced against competing demands. Specific contexts covered in the course may include, but are not limited to:

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

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 matter 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 one individual final exam. The case assignments are solved by groups and each student/group will receive feedback on each assignment. Case assignments constitute 50% of the credits. At the end of the course there is an individual final examination in the form of a written test covering the additional 50% of the credits.

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.

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

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).

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 a course in basic Business Administration, (e.g. FEKA90 Business Administration: Introductory course in Business Administration or the equivalent).

Further information

The course BUSN77 cannot be combined with the courses BUSN63 or BUSM50 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 BUSN77, Business Administration: Accounting and Management Control in Different Contexts

Applies from V17

1601 Examination, 7,5 hp
Grading scale: Fail, E, D, C, B, A