



**LUND**  
UNIVERSITY

School of Economics and Management

## **BUSO62, Business Administration: Innovation and Management Control, 5 credits**

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

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### **Details of approval**

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2019-10-23 to be valid from 2019-10-23, autumn semester 2020.

### **General Information**

*Language of instruction:* English

*Main field of studies*

Business Administration

*Depth of study relative to the degree requirements*

A1F, Second cycle, has second-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 innovation and management control, 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 an innovative and creative context and knowledge-intensive work.

#### **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 to analyze and assess practice.

### **Judgement and approach**

- demonstrate 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.

### **Course content**

The course aims to provide students with a deepened and thorough understanding of why and how innovation-related company factors influence the appropriate design of management control. Specific topics include how management control is influenced by different innovation strategies, management control in a learning-oriented culture, and management control in professional service firms.

### **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 and how 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**

See appendix including examination sessions. (Will be attached to the curriculum automatically in the system).

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.

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, at least 15 UCP in financial accounting or management accounting and control (e.g. FEKH60 Financial and Management Accounting - Bachelor course), and BUSO77 Strategic Accounting and Management Control or an equivalent graduate-level course in management accounting and control. 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.

## Subcourses in BUSO62, Business Administration: Innovation and Management Control

Applies from V21

- 2101 Case assignment, 2,5 hp  
Grading scale: Fail, Pass
- 2102 Written exam + case assignments, 2,5 hp  
Grading scale: Fail, E, D, C, B, A