



School of Economics and Management

FEKE54, Business Administration: Group Accounting and Governance in the Public Sector, 3 credits

Företagsekonomi : Kommunal koncernstyrning och bolagsstyrelsens arbetssätt, 3 högskolepoäng
First Cycle / Grundnivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2024-02-13. The syllabus comes into effect 2024-02-13 and is valid from the autumn semester 2024.

General information

The course is aimed at individuals with academic study experience and relevant work experience. The course is particularly relevant for professionals or politicians in leading positions in the public sector, who want to increase their knowledge and abilities regarding management and governance of and within the municipal group. The course has a clear practical approach and the studies are favoured by opportunities for immediate use of the knowledge imparted by the course.

Language of instruction: Swedish and English

The course is mainly conducted in Swedish, but teaching in English may occur.

Main field of study

Specialisation

Business
Administration

GXX, First cycle, in-depth level of the course cannot be classified

Learning outcomes

With this course, the participant will gain a deeper understanding of the conditions, characteristics and challenges of ownership and governance of limited liability companies in municipalities and regions. The focus is on municipal limited companies and the role they play as part of the municipal group, including the interaction with the municipal management organisation, and the role of the board in the governance of these companies. The theoretical starting point is governance and management of municipal/public organisations and the conditions this creates for the application of corporate governance in a municipal context. The course also aims to apply and critically examine theories and models in different types of situations and

organisations. In addition, the course provides knowledge of the laws and regulations that affect municipal corporate governance.

After completing the course, participants should be able to:

Knowledge and understanding

- demonstrate knowledge of the main theoretical perspectives in corporate governance and corporate management
- demonstrate knowledge of the main theoretical perspectives regarding accounting and reporting in a municipal context
- demonstrate knowledge and understanding of the importance of specific institutional conditions for the operation of municipally owned limited companies and the role of the board as a force for development in this context.

Competence and skills

- demonstrate an ability to apply theories regarding group and corporate governance and the board's role as a force for development in municipally owned limited companies.
- demonstrate an ability to convincingly present a theoretically based analysis and nuanced conclusions.

Judgement and approach

- demonstrate an ability to integrate relevant theories and models from the course and draw nuanced conclusions.
- demonstrate an ability to critically and professionally convincingly provide recommendations for a developed governance and management of public organisations in a specific context.

Course content

The course begins with an overview of the historical development of how limited liability companies have been used for municipal and regional organisation of activities. The course also highlights and analyses the conditions, characteristics and challenges for corporate and group governance in municipalities and regions, and the role of the board as a force for development. Furthermore, critical and current challenges are discussed, not least as a result of the meeting between different legal frameworks (laws for the administrative organisation and the Companies Act) and different business logics.

Course design

Teaching consists of lectures, workshops and participant presentations. The approach of the course is based on a so-called "flipped classroom" where participants are expected to work outside class time to prepare class exercises and case discussions (independent as well as teacher-led) and teacher-led activities. The course also involves guests with practical challenges that participants have to deal with.

Assessment

The course is examined through an individual examination task that focuses on the participant's understanding of and ability to reflect on the core concepts and models applied during the different learning activities of the course.

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: Fail, Pass

Entry requirements

120 credits of university credits or equivalent. English 6.

Further information

It is recommended that participants have professional experience and have worked in management positions in public organisations.