



School of Economics and Management

## **IBUA62, International Business: Management Control Systems, 5 credits**

*International Business: Ekonomistyrning, 5 högskolepoäng*  
First Cycle / Grundnivå

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### **Details of approval**

The syllabus was approved by Academic Director of Studies at Department of Business Administration on 2017-04-03 and was last revised on 2018-09-25. The revised syllabus applies from 2018-09-25, spring semester 2019.

### **General Information**

The course IBUA62 is a course in International Business at the ungraduated level.

*Language of instruction:* English

*Main field of studies*

International Business

*Depth of study relative to the degree requirements*

G1N, First cycle, has only upper-secondary level entry requirements

### **Learning outcomes**

#### **Knowledge and understanding**

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

- Demonstrate knowledge and understanding about the role and development of management control systems in different organizations.
- Demonstrate an understanding of the key concepts of management control systems.
- Understand organisations from a managerial perspective.
- Understand organisations from a societal perspective.
- Have knowledge about trends in the development of management control systems.

## Competence and skills

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

- Demonstrate the ability to search for, gather, evaluate and critically interpret the relevant information for a formulated problem in the area of management control in different types of organizations.
- Demonstrate the ability to present and discuss information, problems and solutions, in speech and in writing.
- Demonstrate knowledge in Excel and other computer-based applications.
- Demonstrate basic study skills and learning.
- Demonstrate the ability to manage and work in multi-cultural teams.

## Judgement and approach

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

- Demonstrate an ability to make assessments within the area of management control, taking into account relevant scientific, social, and ethical issues.
- Demonstrate insight into the role of knowledge in society, and the responsibility of the individual for how it is used.
- Demonstrate the ability to identify the need for further knowledge and on-going learning.

## Course content

Management control is about how organisations influence their members to implement the organization's strategies. The course introduces key concepts of management control such as planning (establishing goals and objectives), performance measurement (financial and non-financial), budgets and budgeting, tracking and responding to deviations, how to measure profitability/economic value and the role of controllers. The course consists of four parts:

- Introduction and the role of controllers.
- Strategic management accounting, management control systems and performance measurement.
- Planning and budgetary control systems.
- Accounting information for decision making.

## Course design

The course is designed as a set of lectures covering key areas followed by case-assignments. Lectures give students an overview of relevant knowledge in the field. There are also scheduled "drop-ins" where students can work with exercises on each area of the course individually or in groups and ask questions and get help with solutions by the teachers of the course. Case assignments facilitate independent thought and complex assessment, integration of knowledge and deepened understanding. The case-assignments also require students to co-operate in teams as they are carried out in groups. The case-assignments are partly carried out during scheduled workshops where the teachers of the course are available to help students.

## Assessment

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

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.

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

General and courses corresponding to the following Swedish Upper Secondary School Programs: Mathematics 3b/3c and Social Studies 1b/1a1+1a2

## Further information

In case of closure of the course: Within three semesters after the course closure there will be offered three additional occasions for re-examination of respective 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 IBUA62, International Business: Management Control Systems

Applies from H17

- 1701 Case about Performance Measurement (Group Assignment), 1,0 hp  
Grading scale: Fail, Pass
- 1702 Case about Budgeting (Group), 1,0 hp  
Grading scale: Fail, Pass
- 1703 Written Exam (Individual), 3,0 hp  
Grading scale: Fail, E, D, C, B, A

You must pass all three parts in order to pass the course. The final grade (A to F) is a combination of the three parts. The case about budgeting can yield a maximum of 20 points (10 points for a pass). The case about perspectives on management control can yield a maximum of 20 points (10 points for a pass). The individual exam can give a maximum of 60 points (30 points for a pass).