



## COURSE SYLLABUS

# Management Accounting, 7.5 credits

*Management Accounting, 7,5 högskolepoäng*

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<b>Course Code:</b>	ACDK13	<b>Education Cycle:</b>	First-cycle level
<b>Confirmed by:</b>	Council for Undergraduate and Masters Education Aug 19, 2010	<b>Disciplinary domain:</b>	Social sciences
<b>Revised by:</b>	Council for Undergraduate and Masters Education Oct 19, 2020	<b>Subject group:</b>	FE1
<b>Valid From:</b>	Jan 18, 2021	<b>Specialised in:</b>	G1F
<b>Version:</b>	4	<b>Main field of study:</b>	Business Administration

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### Intended Learning Outcomes (ILO)

On completion of the course the student will be able to:

Knowledge and understanding

1. account for and explain the fundamental models and concepts in management accounting,

Skills and abilities

2. use management accounting models and concepts for making different types of cost estimates,

3. use management accounting models and concepts for analyzing the relationship between cost, volume, revenues and profit,

4. use management accounting models and concepts to prepare budgets and calculate relevant budget variances,

5. use management accounting models, concepts and research to identify relevant performance measurements in relation to different situations and contexts and then make the needed computations,

Judgement and approach

6. analyze and critically discuss some of the consequences of cost calculation, performance measurements and budgeting processes for organizational action,

7. account for and critically discuss some of the major problems associated with traditional cost management, performance measurement and budgeting,

8. account for and critically discuss some of the main ideas and tools for strategic cost management

### Contents

Internal management accounting systems serve a crucial role in companies' achieving their goals and objectives, and implementing strategies. As such management accounting is of importance to corporate governance and company sustainability. This course teaches students roles of management accounting, different types of management accounting systems, and how

they are used. A strong focus is on costs of doing business, analysing costs and their behaviour. Another major emphasis is design and use of budget-based performance evaluation systems.

### Connection to Research and Practice

This is a theoretically and practically oriented course in management accounting. Students are introduced to academic research that are both empirical and conceptual in nature, by having journal articles as required reading for discussion. The topics covered in these articles are aligned with the content of this course and may include contexts within entrepreneurship, family business and renewal. The articles enhance students' knowledge by offering real business organisational settings and issues, including criticisms against various topics in management accounting. The course also utilises cases as a learning tool to bridge students' theoretical knowledge to practice. In these cases, students learn to apply different theoretical lenses against real business practices.

### Type of instruction

Lectures, exercise seminars and compulsory group assignments.

The teaching is conducted in English.

### Prerequisites

30 credits in Business Administration or Economics including Basic Financial Accounting (or the equivalent).

### Examination and grades

The course is graded A, B, C, D, E, FX or F.

Individual written examination (ILOs: 1-5, 8) representing 4.5 credits.

Group assignments, written and oral (ILOs: 2, 4, 6-8) representing 3 credits

Registration of examination:

Name of the Test	Value	Grading
Individual written exam <sup>†</sup>	4.5 credits	A/B/C/D/E/FX/F
Group assignments, written and oral <sup>†</sup>	3 credits	A/B/C/D/E/FX/F

<sup>†</sup> All parts of the compulsory examination in the course must be passed with a passing grade (A-E) before a final grade can be set. The final grade of the course is determined by the sum total of points for all parts of the examination in the course (0-100 points). Grade is set in accordance to JIBS grading policy.

### Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by program directors and discussed in program groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates,

Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

### **Other information**

#### Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

### **Course literature**

Drury, Colin, *Management and cost accounting*, CENGAGE Learning, latest edition.