



## COURSE SYLLABUS

# Advanced Management Accounting and Control, 7.5 credits

*Advanced Management Accounting and Control, 7,5 högskolepoäng*

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Course Code:	ACLR23	Education Cycle:	Second-cycle level
Confirmed by:	Council for Undergraduate and Masters Education Jan 4, 2013	Disciplinary domain:	Social sciences
Valid From:	Jul 1, 2013	Subject group:	FE1
Version:	1	Specialised in:	A1N
Reg number:	IHH 2013/219-122	Main field of study:	Business Administration

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## Intended Learning Outcomes (ILO)

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

### *Knowledge and understanding*

1. understand the role of management and management control in in a societal context and from a social constructionist perspective
2. understand the interdependency of “organization” and “management”
3. understand the role of management, management control and management accounting in the social construction of organizations
4. understand the role of management control in the achievement of organizational goals and objectives and the implementation of strategy
5. understand different types of management control systems
6. understand the role of accounting within management control systems
7. understand a number of different management control structures and processes
8. understand performance evaluation by means of management control and management accounting systems
9. understand models for analysis and control

### *Skills and abilities*

10. critically assess management control an management accounting issues
11. critically assess models of management control and their implications for managerial practice
12. critically assess evaluations of organizational performance

### *Judgement and approach*

13. assess and discuss the notion of general management and management control in organizations
14. assess behavioral implications of management control systems, including accounting-based performance measures, and discuss their consequences from different perspectives
15. identify, assess and discuss management control challenges.

## Contents

This is a master level course designed to integrate issues of management and management accounting

with those of other disciplines in order to give students the ability to assess the role of management control and management accounting in accomplishing organizational goals and strategies, pursuing corporate governance, corporate sustainability and similar issues.

The course covers such topics as: the role of rationality, decision making and accounting in organizations; the evolution of management accounting; management control systems, e.g., planning, strategy formation and budgeting; ideas of leadership and incentives; the implementation of managerial control and accounting systems; and evaluation and auditing.

### Type of instruction

The primary teaching method is seminar discussions in which students participate and present the results of their own work and discussions. Students are expected to critically assess and discuss the assigned literature. Seminar discussions are supplemented by lectures. Course literature and teaching is in English.

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### Prerequisites

Bachelor's degree in Business Administration (or the equivalent).

### Examination and grades

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

All learning outcomes are subject to evaluation based on (i) students' memos and active participation in the course seminars, and (ii) an individual, written examination.

In order to get a Pass grade students must (i) write six individual memos based on the assigned literature for six seminars, (ii) participate in the writing of six group memos, similarly based on the assigned course literature, and (iii) actively participate in six seminars, presenting the work of their group and discussing the work of other groups, as well as chairing 1-2 seminars.

In addition, students must pass a written examination at the end of the course. In order to receive the Pass with Distinction grade students must answer at least 80 per cent of the questions on this exam correctly.

Registration of examination:

Name of the Test	Value	Grading
Examination <sup>1,3</sup>	3.5 credits	A/B/C/D/E/FX/F
Memos	4 credits	U/G

<sup>1</sup> Determines the final grade of the course, which is issued only when all course units have been passed.

<sup>3</sup> Written examination

### Course evaluation

At the outset of the course the course manager ensures that course evaluators are elected (or exist) 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 manager discuss the course evaluation and possible improvements. The result is reported to, among others, the Associate Dean for Education, the Council for Undergraduate and Master Education, and the Board of Directors of JIBS. The course manager shall at the outset of the following course report results and measures taken in the previous course evaluation.

## Course literature

### Literature

#### Literature

Please note that additional literature may be added to this list.

Alvesson, Mats; Sveningsson, Stefan (2003) The great disappearing act: difficulties in doing “leadership”, *The Leadership Quarterly*, 14: 359-381.

Cullinan, Charlie (2004) Enron as a symptom of audit process breakdown: can the Sarbanes-Oxley Act cure the disease? *Critical Perspectives on Accounting* , 15: 853-864.

Dillard, Jesse F; Yuthas, Kristi (2006) Enterprise resource planning systems and communicative action, *Critical Perspectives on Accounting*, 17: 202-223.

Elbashir, Mohamed Z.; Collier, Philip A.; Sutton, Steve G. (2011) The Role of Organizational Absorptive Capacity in Strategic Use of Business Intelligence to Support Integrated Management Control Systems, *The Accounting Review*, 86(1): 155-184.

Frolick, Mark N.; Ariyachandra, Thilini R. (2006) Business Performance Management: One Truth, *Information Systems Management*, Winter 2006: 41-48.

Gagné, Marylène; Deci, Edward L. (2005) Self-Determination theory and work motivation, *Journal of Organizational Behavior*, 26(4): 331–362.

Hines, Ruth D. (1988) Financial accounting: In communicating reality, we construct reality, *Accounting, Organizations and Society*, 13(3): 251-261.

Hope, Jeremy; Fraser, Robin (2003) New Ways of Setting Rewards: The Beyond Budgeting Mode, *California Management Review*, 45(4): 104–119.

Kaplan, Robert S.; Norton, David P. (1992) The Balanced Scorecard – Measures That Drive Performance, *Harvard Business Review*, 70(1): 71–79.

Lukka, Kari (2007) Management accounting change and stability: Loosely coupled rules and routines in action, *Management Accounting Research*, 18(1): 76–101.

March, James G. (1987) Ambiguity and accounting, the elusive ink between information and decision making, *Accounting, Organizations and Society*, 12(2): 153–168.

Marginson, David; Ogden, Stuart (2005) Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budgeting behaviours, *Accounting, Organizations and Society*, 30(5): 435–456.

Mezias, John M.; Starbuck, William H. (2003) Studying the Accuracy of Managers' Perceptions: A research Odyssey, *British Journal of management*, 14: 3-17.

Miller, Peter; Power, Michael (2013) Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory, *The Academy of Management Annals*, 7(1): 557-605.

Nørreklit, Hanne (2000) The balance on the balanced scorecard – a critical analysis of some of its assumptions, *Management Accounting Research*, 11: 65–88.

Pfeffer, Jeffrey; Sutton, Robert I. (2006) Management Half-Truths and Nonsense: How to practice evidence-based management, *California Management Review*, 48(3): 77–100.

Pentland, Brian T. (1993) Getting comfortable with the numbers: auditing and the micro-production of macro-order, *Accounting, Organizations and Society*, 18(7/8): 605 – 620.

Pentland, Brian T.; Feldman Martha S. (2008) Designing routines: On the folly of designing artifacts, while hoping for patterns of action, *Information and Organization*, 18: 235-250.

Power, Michael (2003) Auditing and the production of legitimacy, *Accounting Organizations and Society*, 28: 379–394.

Scapens, Robert F.; Jazayeri, Mostafa (2003) ERP systems and management accounting change: opportunities or impacts? A research note, *European Accounting Review*, 12(1): 201-233.

Teece, David J. (2012) Dynamic Capabilities: Routines versus Entrepreneurial Action, *Journal of Management Studies*, 49(8): 1395-1401.

Walgenbach, Peter (2001) The production of distrust by means of producing trust, *Organization Studies*, 22(4): 693–714.

Weick, Karl E.; Sutcliffe, Kathleen M.; Obstfeld, David (2005) Organizing and the Process of Sensemaking, *Organization Science*, 16(4): 409–421.

Zaleznik, Abraham (1977/2004) Managers and Leaders Are They Different? *Harvard Business Review*, 82(1): 74–81.