



## COURSE SYLLABUS

# Advanced Management Accounting and Control, 7.5 credits

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

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<b>Course Code:</b>	ACLR23	<b>Education Cycle:</b>	Second-cycle level
<b>Confirmed by:</b>	Council for Undergraduate and Masters Education Jan 4, 2013	<b>Disciplinary domain:</b>	Social sciences
<b>Revised by:</b>	Examiner May 24, 2017	<b>Subject group:</b>	FE1
<b>Valid From:</b>	Aug 21, 2017	<b>Specialised in:</b>	A1N
<b>Version:</b>	5	<b>Main field of study:</b>	Business Administration
<b>Reg number:</b>	IHH 2017/2194-313		

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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 and 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.

The teaching is conducted in English.

## 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.

The sum of the result from the written exam, course memos, final course paper and active participation during the seminars determines the final grade of the course.

Learning outcome 1-12 are subject to evaluation based on students' memos and active participation in the course seminars, and an individual, written examination. ILO 13-15 will be examined through the final course paper.

In order to get a Pass grade students must (i) write five individual memos based on the assigned literature for five seminars, (ii) participate in the writing of five group memos, similarly based on the assigned course literature, and (iii) actively participate during the course 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 write and present a final course paper.

Registration of examination:

Name of the Test	Value	Grading
Examination <sup>1</sup>	7.5 credits	A/B/C/D/E/FX/F

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

## 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**

#### Literature

Selection of articles.

Taylor, F. W. (1911) *The principles of scientific management*, available in numerous book editions and on the internet, e.g., Gutenberg.org.

#### **Reference literature:**

Bhimani, A., Horngren, C. T., Datar, S. M. and Rajan, M. (2015) *Management and Cost Accounting*, Pearson, sixth edition (Or any other similar basic text book in management accounting. Most students should be able to use the text book used during their basic level management accounting course).

Kahneman, D. (2012) *Thinking, Fast and Slow*, Penguin.