



## GRADUATE SCHOOL

### **GM0815 Management Control Package, 7.5 credits**

Organisationers styripaket, 7,5 högskolepoäng

*Second Cycle*

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#### **Confirmation**

This course syllabus was confirmed by School of Business, Economics and Law on 2010-11-10 and was last revised on 2018-05-29 by Graduate School to be valid from 2018-09-03, autumn semester of 2018.

*Field of education:* Social Sciences 100%

*Department:* Graduate School

#### **Position in the educational system**

The course Management Control Package is a course within the Master of Science programmes at the Graduate School, School of Business, Economics and Law, University of Gothenburg.

*Main field of studies*

Management

*Specialization*

A1N, Second cycle, has only first-cycle course/s as entry requirements

#### **Entry requirements**

To be eligible for the course Management Control Package, the participant must fulfil the entrance qualifications for one of the Master of Science programmes at the Graduate School.

#### **Learning outcomes**

Upon completion of the course the student will

1. based on the course literature, be able to describe and discuss management control and problematize it from a sustainability perspective.

2. have the knowledge to see the connection between profitability, financing and growth, related to different types of risk,

3. anchored in theoretical knowledge and based on group cases, identify and formulate both problems and solutions in management control, and train the ability to report and communicate, orally and in writing, the results of the teamwork.

### **Course content**

This course covers different perspectives in management control. The course is divided into sections, where the first considers the link between the organizational design and different forms of control. Both behavioural and practical consequences of different control forms are discussed and the limits of accountability are outlined. Students further learn how to deal with a variety of challenges regarding results control. In addition, students are trained in the procedural connection between profitability, financing and growth, related to different types of risk and to sustainable development issues.

Analytical skills are acquired by solving theoretical and practical assignments. Oral and written communication skills, as well as training in information search are acquired through written group assignments, which are presented and discussed orally. Presentations by practitioners increase students' understanding of the issues management accountants and controllers are facing in business organizations in practice.

### **Form of teaching**

The teaching consists of lectures and seminars including individual hand-in-tasks and group work but also oral presentations. Information technology supported by laboratories can, when possible, strengthen the form of teaching.

*Language of instruction:* English

### **Assessment**

The learning outcomes are assessed through an individually written exam, group assignments and individual hand-in-tasks. The exam and the individual hand-in-tasks cover learning outcomes 1 and 2. The group assignments, including oral presentation, cover learning outcome 3. In order to pass the course, the student must receive pass on all learning outcomes. The oral presentation of the group assignments and hand-in-

tasks are individually assessed. Absence from mandatory elements of the course can be substituted with alternative assignments.

If a student who has failed the same examined component twice, wishes to change examiner before the next examination, a written application shall be sent to the department responsible for the course and shall be granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

In cases where a course has been discontinued or has undergone major changes, the student shall normally be guaranteed at least three examination occasions (including the ordinary examination) during a period of at least one year from the last time the course was given.

The number of examinations is limited to five.

### **Grades**

The grading scale comprises: Pass with Distinction (VG), Pass (G) and Fail (U). For pass in the course, Pass is required on all learning outcomes. For pass with Distinction, at least 75% of the examination points is required, as well as Pass on all learning outcomes.

### **Course evaluation**

The course will be evaluated upon completion. The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.

### **Additional information**

The course cannot be used, within the Master of Science Degree, along with the course GM0302.