



## DEPARTMENT OF BUSINESS ADMINISTRATION

### **FEK331 Management Control System, Bachelor Course, 7.5 credits**

Ekonomistyrning, kandidatkurs, 7,5 högskolepoäng

*First Cycle*

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#### **Confirmation**

This course syllabus was confirmed by Department of Business Administration on 2019-09-11 and was last revised on 2021-05-28 to be valid from 2021-08-30, autumn semester of 2021.

*Field of education:* Social Sciences 100%

*Department:* Department of Business Administration

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

The course is offered as a freestanding course.

The course can be part of the following programmes: 1) Programme in Business and Economics (S1EPG) and 2) Bachelor's Programme in Business and Economics (S1EKA)

#### *Main field of studies*

Business Administration

#### *Specialization*

G2F, First cycle, has at least 60 credits in first-cycle course/s as entry requirements

#### **Entry requirements**

Admission to the course requires at least 105 credits, at least 45 of which must be from FEK101 Business Administration, Organization and Leadership, 7.5 credits, FEK102 Business Administration, Marketing, 7.5 credits, FEK103 Business Administration, Financial Accounting, 7.5 credits, FEK104 Business Administration, Management Accounting, 7.5 credits, FEK201 Business Administration, Strategic Marketing Management, 7.5 credits, FEK202 Business Administration, Strategy, 7.5 credits, FEK203 Business Administration, Economic and Financial Management, 7.5 credits, FEK204 Business Administration and Operations Management, 7.5 credits, or from FEG100 Business Administration 1, 30 credits and FEG200 Business Administration 2, 30 credits or equivalent.

## Learning outcomes

On successful completion of the course, students should:

1. Have the ability to (working from case descriptions) analyse, reflect on, evaluate and motivate management control choices; produce a written report; and, appear on both sides of a public discussion and examination in the subject area.
2. Have the ability to integrate knowledge of advantages and disadvantages (based on, amongst other things, scientific articles) into formal and less formal means of control; and, in order to achieve desirable behaviour in the organisation, discern the need to tailor the management control system to different situations.
3. Be able to explain the connections between various accounting-based measures as well as various risks faced by companies; and, show the ability to integrate measures and risk awareness into accounting-based management control models.

The qualitative targets for a Degree of Bachelor are related to the course's intended learning outcomes.

Qualitative targets	Learning outcomes
<i>Knowledge and understanding</i>	1+2+3
<i>Competence and skills</i>	1+3
<i>Judgement and approach</i>	2

## Course content

This course deals with various perspectives of management accounting and control. It includes management control's relationship to its surroundings and the operation's goals and strategies as well as the link to operational work in the operations. This translation from overall objectives and strategies to operational control forms the tactical level in operations and is highlighted in the three modules of the course.

Module one covers roles, preconditions for and balancing between alternative forms of control, with a focus on formal means of control that mainly supports results control, such as budgeting, performance measurement, incentive systems and responsibility centers. Both the behaviour-oriented and practical consequences of different choices are dealt with here. Attention is also given to how the tactical level handles various types of goal (e.g. sustainability) in parallel with more traditional profitability goals.

Module two covers connections between various measures of financial performance and how these can be used to create a financial-management model that supports a hierarchically superior strategy. This module also includes training in the connections between profitability, finance and growth related to various forms of risk.

Module three includes elements that will strengthen the students' generic knowledge. Some of these elements are case studies where the associated training involves finding and analysing information for use in group work that develops a range of solutions. Oral communication skills are included via presentations and discussions in seminar groups.

**Form of teaching**

Lectures, seminars.

*Language of instruction:* English and Swedish

The course is primarily given in Swedish, individual parts of the course may be given in English.

**Assessment**

Learning outcome 1 is examined via one written case study with oral presentation.

Learning outcome 2 is examined via written exam.

Learning outcome 3 is examined via written exam and one written case study.

(In total, the learning outcomes are examined via one written exam and two case studies.)

Due to resource constraints, case studies for learning outcomes 1 and 3 can only be performed and assessed within the course dates.

A student that does not appear at mandatory sessions must complement by doing another assignment within the prescribed time.

A student who has taken two exams in a course or part of a course without obtaining a pass grade is entitled to the nomination of another examiner. The student needs to contact the department for a new examiner, preferably in writing, and this should be approved by the department unless there are special reasons to the contrary (Chapter 6 Section 22 of the Higher Education Ordinance).

If a student has received a recommendation from the University of Gothenburg for special educational support, where it is compatible with the learning outcomes of the course and provided that no unreasonable resources are required, the examiner may decide to allow the student to sit an adjusted exam or alternative form of assessment.

In the event that a course has ceased or undergone major changes, students are to be guaranteed at least three examination sessions (including the ordinary examination session) over a period of at least one year, but no more than two years, after the course has ceased/been changed. The same applies to placements and professional placements (VFU), although this is restricted to just one additional examination session.

## Grades

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

To pass the course, a student must receive a passing grade on all intended learning outcomes. The compulsory elements of the course must also be completed. Points from the exam and case studies that are graded by points in the course are added together and translated to grade A-F for the course.

### Grade (Definition) Characteristic:

**A (Excellent)** A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**B (Very good)** A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**C (Good)** 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)** The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

**E (Sufficient)** The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

**F (Fail)** 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 UG (Fail/Pass).

### Course evaluation

A course evaluation is conducted anonymously either digitally via the course website or via a written questionnaire handed out at the last scheduled meeting of the course or in connection with the exam. The results of the evaluation are to be communicated to students via the course committee and course website.

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.

