



## GRADUATE SCHOOL

### **GM1409 Cost, Value and Performance Management, 7.5 credits**

Styrning av kostnader, värde och prestationer, 7,5 högskolepoäng

*Second Cycle*

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#### **Confirmation**

This course syllabus was confirmed by Graduate School on 2017-11-09 and was last revised on 2021-11-10 to be valid from 2022-01-17, spring semester of 2022.

*Field of education:* Social Sciences 100%

*Department:* Graduate School

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

The course Cost, Value and Performance Management, 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*

Accounting and Financial Management

*Specialization*

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

#### **Entry requirements**

To be eligible for the course Cost, Value and Performance Management, the participant must fulfil the entrance qualifications for one of the Master of Science programmes at the Graduate School.

#### **Learning outcomes**

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

1. demonstrate knowledge of current trends and issues in the areas of management accounting and control systems, and financial management

2. critically evaluate and account for the assumptions, strengths and weaknesses of new and emerging tools/practices in management accounting and control systems, and financial management
3. demonstrate an understanding of why (and how) firms choose to design and use new and emerging tools/practices in management accounting and control systems, and financial management in different ways, and of why (and how) different choices in these factors may influence the effectiveness of tools/practices
4. analyze and make recommendations on issues associated with the adoption, design, and use of tools/practices in management accounting and control systems, and financial management.

### **Course content**

This course focuses on current developments in the areas of management accounting and control systems, and financial management, with emphasis on issues of importance to business and industry. The course covers developments within traditional areas such as cost management, performance measurement, pricing, and management control systems, as well as emerging topics such as sustainability/CSR management, digitalization of business and organizations, customer and revenue management, inter-organizational management control, and supply-chain finance. The course explores the chosen issues mainly through group work. The course participants are provided a list of issues (smorgasbord) from which the participant groups are to select one issue each to explore in depth (or come up with one of their own). Thus, the actual content of the course is determined by course participant interests.

### **Form of teaching**

The teaching consists of group work (main form of teaching), supervision of group work, and group work presentations and discussions in class.

*Language of instruction:* English

### **Assessment**

The learning outcomes 1-4 are assessed through written group assignments, including oral presentations (of own written assignments) and discussions (of other students' written assignments).

Seminars, including presentations and discussions of group assignments, are compulsory. Absence from compulsory elements of the course can be substituted with alternative assignments. A failed group assignment can be supplemented to a pass

grade (E). The oral presentations and discussions of the group assignments are individually assessed.

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 number of examinations is limited to five.

### **Grades**

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

Pass is required on all examination forms. The grade (A-E) corresponds to the total score a student obtains on the written group assignments, including oral presentations (of own written assignments) and discussions (of other students' written assignments). To receive a pass grade (A-E)  $\geq 50\%$  points is required. The scale is tied to fixed score intervals:

A: 85-100%

B: 75-84%

C: 68-74%

D: 60-67%

E: 50-59%

F:  $<50\%$

### **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.

