



GRADUATE SCHOOL

GM1412 Controlling, Innovation and Digitalisation, 7.5 credits

Kontroll, innovation och digitalisering, 7,5 högskolepoäng

Second Cycle

Confirmation

This course syllabus was confirmed by School of Business, Economics and Law on 2018-05-08 and was last revised on 2021-04-01 by Graduate School to be valid from 2021-08-30, autumn semester of 2021.

Field of education: Social Sciences 100%

Department: Graduate School

Position in the educational system

The course Controlling, Innovation and Digitalisation, 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 Controlling, Innovation and Digitalisation, the participant must fulfil the entrance qualifications for one of the Master of Science programmes at the Graduate School. In addition the student must have passed a course in Management Accounting on Master's level or have a specialization in Management Accounting at Bachelor's level.

Learning outcomes

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

1. Demonstrate knowledge and understanding of the functional roles of a business controller;
2. Critically reflect on challenges and opportunities of business controlling work in relation to innovation and digitalisation;
3. Analyse practical cases in co-operation with other students through adequate theories and analytical methods and reflect on how theoretical concepts can be deployed in the field.

Course content

This course presents and discusses the role and skills of the business controller in complex organisations. The course is divided into two sections.

Controlling

In complex organisations and ever-changing environment, the role of the business controller is multifaceted. The ability to relate to strategic needs of the business, the operational tasks at hand and to other administrative processes is at the core of a more balanced role of a modern business controller. Also, the roles and skills of a business controllers in organisations who embrace innovations will be discussed. The focus of this section is to discuss the role of the business controller from several points of view such as the change initiator, conflict resolver, resource allocator and negotiator of both formal and informal contracts.

Digitalisation

This section reviews the role and skills of the business controller in organisations embracing digitalisation. We see the adoption of innovative digital technologies across all possible societal activities and how businesses increasingly seek new business opportunities through digitalisation. This section explores the ability of the business controller to support the organisation with actionable knowledge in search for new revenue streams as it moves towards digital business and digital transformation.

Form of teaching

Form of teaching include: lectures, group discussions, literature seminars, group work and student presentations.

Language of instruction: English

Assessment

Learning outcome 1 will be assessed through an individually written assignment.

Learning outcome 2 will be assessed through an individually written assignment and group assignments.

Learning outcome 3 will be assessed through group assignments.

The group assignments are presented both orally and in writing.

Mandatory attendance at seminars is stated on the course schedule. If the course coordinator agrees that the reason for absence or non-submission of compulsory elements is valid, then the missing elements can be replaced with alternative assignments.

The individual written assignment shall be written individually, cooperation in formulating text, tables, figures etc. is not allowed. A failed assignment can be supplemented to a Pass grade.

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 individual written assignment (60 % of final grade) and the group assignments (40 % of final grade). To receive a pass grade (A-E) ≥ 50 points is required. The scale for the final grade 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.