



## COURSE SYLLABUS

# Advanced Management Accounting and Control, 7.5 credits

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

---

<b>Course Code:</b> JAAR28	<b>Education Cycle:</b> Second-cycle level
<b>Confirmed by:</b> Council for Undergraduate and Masters Education May 3, 2018	<b>Disciplinary domain:</b> Social sciences
<b>Valid From:</b> Aug 20, 2018	<b>Subject group:</b> FE1
<b>Version:</b> 1	<b>Specialised in:</b> A1N
	<b>Main field of study:</b> Business Administration

---

### Intended Learning Outcomes (ILO)

On completion of the course the students will be able to:

Knowledge and understanding

1. describe and explain the main concepts, models, and methodologies in management accounting and control.
2. describe and explain the role of management accounting for control systems, risk management, and achieving organizational goals and strategies.

Skills and abilities

3. select and evaluate financial and non-financial information to support decision making and assess organizational performance in different contexts.
4. analyze management accounting and control practices in relation to contemporary organizational challenges, such: as innovation, transformation, digitalization, internationalization, and societal demands for sustainability.

Judgement and approach

5. analyze and reflect on management accounting and control practices from the perspective of different theories.
6. assess the implications of management accounting and control systems in different contexts.

### Contents

Management accounting is concerned with the provision of information to help organizational actors to make better decisions and improve organizational efficiency and effectiveness. It is therefore an important part of organizational control systems. This master-level course provides you with the requisite accounting knowledge and techniques to select as well as assess financial and non-financial information in order to support decision making. It also helps you to identify, and respond to, dilemmas that may appear in corporate governance in relation to issues such as: risk management, sustainability, innovation, transformation, digitalization, and globalization.

The course covers the following topics: 1. Product costing and pricing; 2. Overhead allocation;

3. Cost-volume-profit analysis; 4. Profitability and variance analysis; 5. Activity-based costing and management; 6. Budgeting and alternatives to budgeting; 7. Internal control systems; and 8. Risk management.

### Type of instruction

The primary teaching methods are seminars and lectures.

The teaching is conducted in English.

### Prerequisites

Bachelor's degree in Business Administration or Economics (i.e. the equivalent of 180 ECTS credits at an accredited university). At least 7,5 credits in Management Accounting is required (or the equivalent) (or the equivalent).

### Examination and grades

The course is graded A, B, C, D, E, FX or F.

The intended learning outcomes 1-4 are assessed through both group assignments (30%) and a final individual written examination (70%). The intended learning outcomes 5 and 6 are assessed through group assignments.

In order to pass the course, students must pass the assignments as well as the final written examination.

Registration of examination:

Name of the Test	Value	Grading
Written examination <sup>†</sup>	7.5 credits	A/B/C/D/E/FX/F

<sup>†</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:

Articles and case studies will be provided at the course introduction.

Reference literature:

Bhimani, A., Horngren, C. T., Datar, S. M. and Rajan, M. (2015), sixth edition, Management and Cost Accounting, Pearson.

Zimmerman, Jerry. (2005), Accounting for Decision Making and Control. New York, NY: McGraw-Hill.

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