



COURSE SYLLABUS

Advanced Management Accounting and Control, 7.5 credits

Advanced Management Accounting and Control, 7,5 högskolepoäng

Course Code: JAAR28	Education Cycle: Second-cycle level
Confirmed by: Council for Undergraduate and Masters Education May 3, 2018	Disciplinary domain: Social sciences
Revised by: May 7, 2020	Subject group: FE1
Valid From: Aug 17, 2020	Specialised in: A1N
Version: 2	Main field of study: 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 models and concepts used in management accounting and control.
2. describe and explicate the main theories in the field of management accounting and control research.
3. describe and explain the role of management accounting and control for achieving organizational goals and strategies.

Skills and abilities

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

Judgement and approach

6. analyze and reflect on management accounting and control practices from the perspective of different theories.
7. assess the implications of management accounting and control practices in different contexts in relation to contemporary global challenges.

Contents

Management accounting is concerned with the provision of information to help organizational actors make decisions, evaluate performance and improve organizational efficiency and effectiveness. It is therefore an important part of organizational control system packages. This master-level course gives students the chance to develop their knowledge needed to assess financial and non-financial information in order to support organizational decision making and performance evaluation. It also helps students to identify, and respond to, dilemmas that

decision makers in organizations may face.

The course covers the following topics: 1) Organizational control and management control packages, 2) Planning and budgeting practices, 3) Costing practices, 4) Critique of traditional management accounting and control practices (e.g. from the beyond budgeting approach), 5) Performance measurement practices, 6) Risk management and control, 7) Sustainability and control, 8) Digitalization, transformation and control, 9) Globalization, localization and control.

Connection to research and practice

Management accounting and control practices are fundamental for decision-making, coordination and performance evaluation in most organizations. As such it is related to the motivation and ability of organizational actors to act in line with the expectations of different stakeholders. During this course, current management accounting and control practices will be analyzed from the perspective of the main theories used within the field in relation to challenges such as risk management, sustainability, digitalization, globalization and the transformation of organizations.

Type of instruction

The primary teaching methods are lectures and seminars.

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.

Individual written examination (ILOs: 1-5) representing 4,5 credits

Individual seminar assignments (ILOs: 5-7) representing 1 credit

Group assignments (ILOs: 5-7) representing 2 credits

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
Individual written examination	4.5 credits	A/B/C/D/E/FX/F
Individual seminar assignments	1 credit	A/B/C/D/E/FX/F
Group assignments	2 credits	A/B/C/D/E/FX/F

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:

Research articles

Reference literature:

Bhimani, A., Horngren, C. T., Datar, S. M. and Rajan, M. (latest edition), *Management and Cost Accounting*, Pearson, or a comparable text book in basic management accounting (For Swedish students for example Ax, C., Johansson, C. and Kullvén, H, (latest edition) *Den nya ekonomistyrningen*, Liber, is a good alternative.)

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