



COURSE SYLLABUS

Advanced Corporate Governance and Organizational Control, 15 credits

Advanced Corporate Governance and Organizational Control, 15 högskolepoäng

| | |
|--|---|
| Course Code: JAGR21 | Education Cycle: Second-cycle level |
| Confirmed by: Council for Undergraduate and Masters Education Mar 1, 2021 | Disciplinary domain: Social sciences |
| Revised by: Examiner Mar 16, 2023 | Subject group: FE1 |
| Valid From: Aug 21, 2023 | Specialised in: A1N |
| Version: 2 | Main field of study: Business Administration |

Intended Learning Outcomes (ILO)

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

Knowledge and understanding

1. Describe and explain the key concepts, theories, and practices in the field of management accounting and control.
2. Describe and explain the key concepts, theories, and practices in the field of corporate governance.
3. Describe and explain the contemporary issues in accounting and control research.

Skills and abilities

4. Select and evaluate financial and non-financial information to support managerial decision making and assess organizational performance in different contexts.
5. Identify and evaluate governance structures and assess organizational outcomes in different contexts.
6. Identify and evaluate contemporary issues in accounting and control research and apply it on empirical cases.

Judgement and approach

7. Critically analyze and reflect on management accounting and control practices in relation to different theoretical perspectives and reflect on the implications of these practices in different organizational contexts.
8. Critically analyze and reflect on the use of corporate governance theories, mechanisms, and regulations in relation to organizational practices in different contexts.
9. Critically analyze contemporary issues in accounting and control research and evaluate their theoretical, empirical, and practical relevance.
10. Critically and independently evaluate own and fellow students work.

Contents

The aim of the course is to enable students to develop specialized theoretical and practical

knowledge of external and internal control structures of organizations. The internal control structures are represented by management accounting and control while external control structures are represented by corporate governance. The course further aims to enable students to develop an understanding of contemporary issues in accounting and control research. The course combines a variety of theories and perspectives to enable an understanding of the external and internal control systems, mechanisms, and practices. The course is subdivided into three blocks those being *Management Accounting and Control*, *Corporate Governance and Contemporary Issues in Accounting and Control Research*.

Block 1 - *Management accounting and control* – focuses on the internal control issues and is concerned with the provision of information to help organizational actors make decisions, evaluate performance, and improve organizational efficiency and effectiveness. With the purpose to give students opportunities to develop their knowledge in assessing financial and non-financial information the block deals with planning and budget practices, costing practices, performance measurements and risk management in relation to other control arrangements. It also helps students to identify and respond to dilemmas that decision makers in organizations may face.

Block 2 – *Corporate Governance* – highlights both external and internal aspects and elaborates on the understanding of corporate governance based on mechanisms and practices. These corporate governance mechanisms include among other things ownership, board of directors, auditors, financial markets, and corporate law. The course further elaborates on the role of regulation and comparative aspects of corporate governance, both in theory and in practice.

Block 3 – *Contemporary Issues in Accounting and Control Research* – will focus on the empirically and theoretically relevant topics in the field of accounting and control that include but are not limited to phenomenon such as organizational renewal, ownership, and entrepreneurship. The course further aims to equip the students with relevant knowledge in the field of accounting and control in preparation for writing their master thesis. The block provides a flexible content, contingent on the ongoing, and for the course content relevant, research projects within the accounting group at JIBS.

Connection to Research and Practice

This is a theoretically as well as practically oriented course in corporate governance and organizational control connecting to the JIBS focus areas ownership and renewal. The theory is being exemplified through its application on the real-life cases. The course, and its different blocks, also exemplifies the interaction between theory and practice by the means of state-of-the-art empirical research in the field.

Type of instruction

The course includes lectures, seminars and workshops.

The teaching is conducted in English.

Prerequisites

Bachelor's degree in Business Administration (i.e. the equivalent of 180 ECTS credits at an accredited university).

Examination and grades

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

Individual written exam: Management Accounting and Control (ILOs: 1, 7) representing 4 credits.

Group assignments: Management Accounting and Control (ILOs: 4, 10) representing 1 credit.

Individual assignment: Corporate Governance (ILOs: 2, 8) representing 4 credits.

Group assignments: Corporate Governance (ILOs: 5, 10) representing 1 credit.

Individual assignment: Contemporary issues (ILO: 3) representing 1 credit.

Group assignments: Contemporary issues (ILOs: 6, 9, 10) representing 4 credits.

All parts of compulsory examination in the course must be passed with a passing grade before a final grade can be set. The final grade of the course is determined by the weighted grade of the A-E examinations, set in accordance with JIBS grading policy.

Registration of examination:

| Name of the Test | Value | Grading |
|---|-----------|----------------|
| Individual written exam: Management Accounting and Control ¹ | 4 credits | A/B/C/D/E/FX/F |
| Group assignments: Management Accounting and Control ² | 1 credit | U/G |
| Individual assignment: Corporate Governance ² | 4 credits | A/B/C/D/E/FX/F |
| Group assignments: Corporate Governance ² | 1 credit | U/G |
| Individual assignment: Contemporary Issues ² | 1 credit | U/G |
| Group assignments: Contemporary Issues ² | 4 credits | A/B/C/D/E/FX/F |

¹ All parts of compulsory examination in the course must be passed with a passing grade (A-E or Pass) before a final grade can be set. The final grade of the course is determined by the weighted grade of the A-E examinations, set in accordance with JIBS grading policy.

² All parts of compulsory examination in the course must be passed with a passing grade before a final grade can be set. The final grade of the course is determined by the weighted grade of the A-E examinations, set in accordance with JIBS grading policy.

Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, the programme evaluators in the course must be contacted. In the middle of the course, the examiner should meet the programme evaluators to identify strengths/weaknesses in the first half of the course.

At the end of the course, the examiner should remind students to fill in the survey. The examiner should also call a meeting with the programme evaluators to debrief the course, based on course

evaluation data and comments. The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluations.

At the end of each study period, JIBS' Director of Quality and Accreditation crafts a "Course Evaluation Quarter Report", presenting the quantitative results from course evaluation surveys. The Associate Dean of Education, The Associate Deans of Faculty, Programme Directors, and JSA President and Quality receive the report.

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

A list articles will be supplied at the course introduction.