

**SYLLABUS**

# **Accounting and Control 7.5 credits R0016N**

**Redovisning och styrning**

**Course syllabus admitted: Autumn 2023 Sp 1 - Present**

DECISION DATE  
**2021-08-20**

# Accounting and Control 7.5 credits R0016N

## Redovisning och styrning

### First cycle, R0016N

| Education level | Grade scale | Subject         | Subject group (SCB)     |
|-----------------|-------------|-----------------|-------------------------|
| First cycle     | U G VG *    | Företagsekonomi | Business Administration |

### Main field of study

Business Administration

## Entry requirements

In order to meet the general entry requirements for first cycle studies you must have successfully completed upper secondary education and documented skills in English language and completed courses of at least 60 credits in the subject area Business Administration with at least the grade Pass. This must include the following courses: Management of business (O0017N) 7,5 credits, Principles of Marketing (M0015N) 7,5 credits, Introductory Course Accounting and Control (R0008N) 7,5 credits, Models for Management Control (R0009N) 7,5 credits, or equivalent knowledge. The courses Financial accounting and international regulation (R0025N) 7,5 credits and Corporate Analysis (R0007N) 7,5 credits/ Financial analysis and evaluation (R0027N) 7,5 credits is no requirement but it is recommended.

## Selection

The selection is based on 1-165 credits.

## Course Aim

Upon completion of the course, the student should be able to, supported by theories and knowledge, design and form management control systems for organizations.

The student should also be able to analyze the relationships between the design and form of the management accounting and control systems - and the behavioral consequences thereof. These analyses should have support of theories, theoretical frameworks and knowledge of relevance for the subject

## Contents

This course covers traditional and modern theories, theoretical frameworks and tools for management accounting and control. The main focal point is on a systemic and tactic level of control (the design, form and implementation of management control systems), but behavioral aspects of management control are also in focus.

## Realization

Each course occasion's language and form is stated and appear on the course page on Luleå University of Technology's website.

Lectures. In addition to lectures, a few specific training sessions will be offered.

## Examination

If there is a decision on special educational support, in accordance with the Guideline Student's rights and obligations at Luleå University of Technology, an adapted or alternative form of examination can be provided. Individual written exam.

## Unauthorized aids during exams and assessments

If a student, by using unauthorized aids, tries to mislead during an exam or when a study performance is to be assessed, disciplinary measures may be taken. The term “unauthorized aids” refers to aids that the teacher has not previously specified as permissible aids and that may assist in solving the examination task. This means that all aids not specified as permissible are prohibited. The Swedish version has interpretative precedence in the event of a conflict.

## Remarks

Students must register for the courses themselves, or contact ETKS educational administration [eduetks@ltu.se](mailto:eduetks@ltu.se), not later than three days after the quarter commences. Failure to do so can result in the place being lost. This rule also applies to students with a guaranteed place. Due to similar content, the course can not be included in a degree together with the courses R0001N or other courses with similar content.

## Course offered by

Department of Social Sciences, Technology and Arts

## Modules

| Code | Description  | Grade scale | Cr  | Status    | From period | Title |
|------|--------------|-------------|-----|-----------|-------------|-------|
| 0002 | Written exam | U G VG *    | 7.5 | Mandatory | A15         |       |

## Study guidance

Study guidance for the course is to be found in our learning platform Canvas before the course starts. Students applying for single subject courses get more information in the Welcome letter. You will find the learning platform via My LTU.

## Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Social Sciences, Technology and Arts 2021-08-20

## Syllabus established

by Department of Business Administration and Social Sciences 2007-02-28