



HÖGSKOLAN I GÄVLE

Management accounting and control for sustainable business

7.5 cr

Ekonomistyrning för hållbar affärsverksamhet 7,5 hp

Set by Faculty of Education and Business Studies

Version

Set at	Valid from
6/5/18	HT2018

Level	A1N
Education level	Second cycle
Course identifier	FEA009
Credits	7.5 cr
Main field of study	Business Administration
Subject group	Business Administration
Disciplinary domain	Social sciences 100.0 %

Learning outcomes After this course the student should be able to:

Knowledge and understanding:

- Understand and analyse the roles of management accounting systems and contemporary management accounting processes in sustainable businesses.

Competence and skills:

- Act as a catalyst, facilitator and change agent for management accounting and control systems in businesses including management accounting and control of sustainability;
- Demonstrate an ability to work with the theoretical and research-based knowledge in the area of management accounting and control systems;
- Demonstrate an ability to communicate, negotiate and report financial and non-financial information within a management team using detailed and coherent reports, both written and spoken, for management accounting and control of sustainability.

Judgement and approach:

- Demonstrate the ability to integrate ethical and sustainable reasoning in the analysis,

evaluation and decision in issues related to management accounting and control
- Identify the need for additional research within the field of management and control.

Course content The course addresses current issues in management accounting and control and management of sustainability. One purpose of the course is to enhance students' knowledge and skills in designing and using management accounting and control systems to implement and monitor sustainable strategies. Management accounting and control system concepts covered in the course provide information on value drivers of organizations and integrate them with sustainability accounting. Students will become aware of varied and changing roles of professional management accountants.

Teaching This course consists of lectures, seminars, practical exercises and tutoring. The course is held in English

Prerequisites

- A completed Bachelor's degree, corresponding to a Swedish Bachelor's degree (180 ECTS), or equivalent academic qualifications from an internationally recognised university .
- Business Administration as Major (90 ECTS) or equivalent.
- At least 30 ECTS credits in financial accounting and at least 30 ECTS management accounting and control
- English language proficiency equivalent to (the Swedish upper secondary school) English 6

Examination Written exam, written course assignments, oral presentations and examination seminars

Grade A, B, C, D, E, Fx, F

Sustainable environment The majority of the course content deals with sustainable development..

Module

0010 Management accounting and control for sustainable business	7.5 cr	Grade: AF
---	--------	-----------