



APPLIES TO ACADEMIC YEAR 2007/2008

BØK 2215 Strategic Management Control

Program

Bachelor of Science in Business (3. year).

Responsible for the course

Tor Tangenes

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Objective

Provide a relatively deep insight into essential and relevant topics in management accounting through presentations and discussions of innovative concepts.

Prerequisites

Managerial and Financial Accounting I and II (BØK 2601 and BØK 2602) and Current Managerial Accounting (BØK 2302) or equivalents.

Compulsory literature

Books:

Sending, Aage, Tor Tangenes og Svein H. Gjønnnes. 2007. Driftsregnskap og budsjettering: økonomi- og virksomhetsstyring. 2. utgave. Bergen: Fagbokforlaget. Kap. 5, 6, 7, 16 og 17

Collection of articles:

Tangenenes, Tor og Svein H. Gjønnnes. 2007. Artikkel- og oppgavesamling i strategisk økonomistyring. 1. utgave. Artikler om ressursbasert firmateori, strategisk prosess og prestasjonsmåling samt relevante oppgaver for kurset

Recommended literature

Course outline

Strategic Cost Analysis

Strategic and Operational ABC
Process Oriented Methods for Decision Support
Multi-dimensional process analysis

Innovative Control Systems

The Balanced Scorecard - Concepts and Methodology
The Balanced Scorecard - Case
Beyond Budgeting
Control Systems and the Levers of Control

Performance Measurement and Financial Metrics of Effectiveness

Organizational Learning, Intellectual Capital, and Competitive Advantage
Financial Metrics in relation to the Resource-based View of the Firm and Emergent Strategy
Economic Value Added (EVA™)

Computer-based tools

No particular computer-based tools.

Course structure

36 hours of lectures and case studies

Evaluation

Three hour written exam

Evaluation code(s)

BØK 22151 - Written exam, accounts for 100% of the final grade in the course BØK 2215 Strategic Management Accounting, 6 ECTS credits

Aids at the examination

All aids are allowed.

Support materials at written examinations are explained under exam information in our web-based student handbook. Please note use of calculator. <http://www.bi.no/studenthandbook>

Makeup exam

At the next ordinary exam.