



Faculty of Arts and Social Sciences  
Business Administration

# Syllabus

## Management Control Systems

<b>Course Code:</b>	FEAD27
<b>Course Title:</b>	Management Control Systems <i>Ekonomistyrssystem</i>
<b>Credits:</b>	7.5
<b>Degree Level:</b>	Master's level
<b>Progressive Specialisation:</b>	Second cycle, has only first-cycle course/s as entry requirements (A1N)

**Major Field of Study:**  
FOA (Business Administration)

### Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2026-01-15, and is valid from the Autumn semester 2026 at Karlstad University.

### Prerequisites

90 ECTS credits in Business Administration, including at least 30 ECTS credits at the G2F level or higher, and upper secondary level English 6 or English level 2, or equivalent

### Learning Outcomes

Upon completion of the course, students should be able to:

1. explain the meaning of the concept management control systems,
2. give an account of current research on management control practices and systems,
3. define, interpret, explain, and critically discuss management control practices and systems,
4. give an account of and reflect upon both desired and unwanted effects of management control,
5. critically assess, analyse, and discuss complex phenomena, issues, and situations in the area of management control, and

6. search for and compile, evaluate, summarise, and give an oral presentation of research reports on management control and management control systems.

### **Content**

The aim of the course is to provide broad and in-depth knowledge of management control, with a special focus on both desired and unwanted effects of management control practices and systems. The course addresses the significance of the design, use, complementarity, and context of management control systems. Sustainability issues are also examined.

### **Reading List**

See separate document.

### **Examination**

Learning outcomes 1-5 are assessed based on a written exam.

Learning outcomes 5-6 are assessed based on an oral presentation in groups and active participation in seminars. Submissions for assessment must clearly indicate individual contributions.

If students have a decision from Karlstad University entitling them to Targeted Study Support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

### **Grades**

One of the grades Distinction (VG), Pass (G), or Fail (U) is awarded in the examination of the course.

### **Quality Assurance**

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

### **Course Certificate**

A course certificate will be provided upon request.

### **Additional information**

The local regulations for studies at the Bachelor and Master levels at Karlstad University stipulate the obligations and rights of students and staff.