



**Karolinska  
Institutet**

Course syllabus for

## **Behavioural management control, 6 credits**

Ekonomistyrning: ett beteendemässigt perspektiv, 6 hp

This course has been cancelled, for further information see Transitional provisions in the last version of the syllabus.

Please note that the course syllabus is available in the following versions:

Autumn2010 , [Autumn2012](#) , [Autumn2016](#) , [Autumn2017](#) , [Autumn2018](#) , [Autumn2019](#)

Course code	4BP015
Course name	Behavioural management control
Credits	6 credits
Form of Education	Higher Education, study regulation 2007
Main field of study	Bioentrepreneurship
Level	AV - Second cycle
Grading scale	Pass with distinction, Pass, Fail
Department	Department of Learning, Informatics, Management and Ethics
Decided by	Programnämnd 7
Decision date	2010-05-21
Course syllabus valid from	Autumn 2010

### **Specific entry requirements**

Bachelor's degree or vocational degree worth at least 180 credits in medicine, biomedicine, biotechnology, biology, chemistry, technology or equivalent. English language skills equivalent to English B at Swedish upper secondary school.

### **Objectives**

The course offers a deep understanding of how financial management can be used to influence employee behavior in an industrial organization. Goal The aim of the course is to provide you with the ability to design a system for management control that fits the strategic requirements that an organization within the sciences do have, and that influence the behaviour of the employees in the intended way. This means that after the course you should be able to: 1. Describe and understand the concepts of results control, action control, personnel control and cultural control, and also to categorize different types of control systems in to these concepts. 2. Understand the meaning with control tightness, and also be able to design different combinations of control systems with regard to the tightness of the system. 3. Critically evaluate, compare, and choose between different control systems when it comes to their usefulness, effectiveness and costs. 4. Apply the theoretical concepts of behavioural management control to companies in various industries, as well as to case study companies. 5. Understand and critically evaluate different forms of reward systems, audits, performance targets, accounting measures, and

responsibility accounting systems when it comes to behavioural as well as ethical aspects. 6. Understand how problems such as myopia, situational factors and uncontrollable factors can influence the behaviour in a company, and construct systems that deal with these problems. 7. Implement different tools for management control in a spreadsheet tool, building on the theoretical concepts from a behavioural perspective. 8. Critically evaluate and compare management control systems used by companies within the life science area from a behavioural perspective.

## Content

The course consists of lectures built up by case analysis that are followed by a discussion of theoretical concepts and practical examples in the following fields: 1. Different models for management control within the life sciences, such as results control, action control, personnel control, and cultural control are explored. 2. Discussions on how to design and evaluate a system: Control tightness, control system costs, and audits. 3. Models for influencing behaviour, such as planning and budgeting, responsibility accounting, performance targets, reward systems, and accounting measures, are discussed. 4. Remedies for myopia, the effect of uncontrollable factors, ethical issues and situational influences are discussed.

## Teaching methods

The teaching is performed as cathedral lectures, seminars, discussions and demonstrations.

## Examination

A take-home exam followed up by individual discussion and a seminar report is demanded. Compulsory attendance: Active attendance at the seminar is demanded. The course leader assesses whether and if so, how absence can be compensated. Before the student participated in the mandatory parts or compensated absences in accordance with the course leader's instructions are not recorded in the student's course results LADOK. Limitation of number of occasions to write the exam: A student who does not pass the examination on the first occasion is offered a maximum of five additional opportunities to sit the examination. If a student has not passed the examination after a total of four attempts then it is recommended that the student retake the whole course at the next opportunity. Following this the student is permitted to sit the examination on another two occasions. A student who fails the examination on six occasions is not permitted to sit the examination again or to retake the course. Participation in an examination is defined as an occasion on which a student attends an examination, even if the student submits a blank examination paper. If a student has registered to sit an examination, but does not attend the examination, this is not defined as participation in the examination.

## Transitional provisions

After each course there will be at least 6 opportunities to sit the examination within a two-years period.

## Other directives

The course language is English.

## Literature and other teaching aids

*Merchant, Kenneth A.; Van der Stede, Wim A.*

**Management control systems :b performance measurement, evaluation, and incentives**

New York : Financial Times/Prentice Hall, 2007 - xvii, 850 s.

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