



**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
Revised by	Programme Committee 7
Last revision	2016-03-23
Course syllabus valid from	Autumn 2016

## **Specific entry requirements**

A bachelor's degree or a professional degree equivalent to a Swedish Bachelor's degree of at least 180 credits in health care, biomedicine, biology, cellular and molecular biology, pharmaceuticals, chemistry, medicine or biotechnology. And proficiency in English equivalent to English B/English 6.

## **Objectives**

The aim of the course is to give the student the ability to design a system for management control that fits the strategic requirements that a company within the life sciences have, and that influence the behaviour of the employees in the intended way.

Upon completion of the course, the student will be able to

Regarding knowledge and understanding

- understand and describe the concepts of control; results, action, people and cultural, and also to categorize different types of control systems in to these concepts,
- 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,
- understand how myopia, situational factors and uncontrollable factors can influence the behaviour in a company and how systems can be constructed to deal with these factors,

Regarding skills and ability

- apply the theoretical concepts of behavioural management control to companies in various industries, as well as to case study companies,

Regarding judgement and approach

- critically evaluate, compare, and choose between different systems for control when it comes to their usefulness, effectiveness and costs,
- understand and critically evaluate different forms of reward systems, audits, corporate governance, performance targets, accounting measures and responsibility accounting systems when it comes to behavioural as well as ethical aspects,
- 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:

- Different models for management control, such as results control, action control, personnel control, and cultural control are explored.
- Discussions on how to design and evaluate a system: Control tightness, control system costs, and audits.
- Models for influencing behaviour, including budgetary control, responsibility accounting, performance targets, costing, reward systems, and accounting measures, are discussed.
- Remedies for myopia, the effect of uncontrollable factors, ethical issues and situational influences are dealt with.

## Teaching methods

The course consists of cases and lectures building on these.

## Examination

The examination consists of

- a written home examination followed up by an individual discussion
- a seminar report

The grade on the entire course is based on the grade of the home examination.

Compulsory attendance

Active attendance at the seminars is compulsory.

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. 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 5 opportunities to sit the examination within a two-years period.

## **Other directives**

The course language is English.

A course evaluation will be conducted according to guidelines decided by the Board of Higher Education.

## **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.

ISBN:978-0-273-70801-8 LIBRIS-ID:10414650

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