JÖNKÖPING UNIVERSITY
Jönköping International Business School

COURSE SYLLABUS

Managerial Accounting for Business Decisions, 5 credits

Managerial Accounting for Business Decisions, 5 högskolepoäng

Course Code:	J1MAFB	Education Cycle:	First-cycle level
Confirmed:	Oct 07, 2026	Disciplinary domain:	Social sciences
Valid From:	Jan 18, 2027	Subject group:	Business Administration
		Specialised in:	G1F First cycle, has less than 60 credits in first-cycle course/s as entry requirements
		Main field of study:	Business Administration

Intended Learning Outcomes (ILO)

On completion of the course you will be able to:

Knowledge and Understanding

1.1 Explain central theories, frameworks, and concepts from business administration and/or economics and apply these to clearly defined problems or cases.

Skills and Abilities

2.4 Apply appropriate tools, techniques, or models to analyse problems and formulate informed recommendations, recognising their opportunities and limitations.

3.2 Deliver clear and effective oral presentations, adapting to diverse audiences, and engaging in constructive dialogue.

3.4 Collaborate effectively in team and project settings delivering results in accordance with requirements.

Judgement and Approach

5.1 Demonstrate a solution and action-oriented mindset relevant to the course discipline/s.

Content

This course introduces you to the fundamental principles and practices of management accounting, focusing on how accounting information supports internal decision-making, strategic planning, and control. You will learn how managers use accounting data to make informed operational and strategic choices in a variety of business contexts.

Key topics include the most widely used management accounting techniques, such as costing, cost–volume–profit analysis, and budgeting. You will explore how these tools inform pricing decisions, product prioritisation, efficiency management, and scenario analysis. Emphasis is placed on understanding how accounting contributes to effective resource allocation and organisational performance.

Through problem-solving exercises, real-world case studies, and hands-on work in Excel, you will connect theoretical understanding with practical application. By the end of the course, you will be able to analyse cost information, interpret management reports, and use accounting data to support planning, control, and performance evaluation. The course strengthens your ability to apply accounting insights to decision-making and fosters an appreciation of how managerial accounting supports long-term organisational sustainability.

Connection to Research

The course connects to research in management accounting and management control. Selected academic articles complement the main textbook and allow you to examine how costing, budgeting, performance measurement, and control influence managerial decision making and organisational behavior. Where relevant, the course connects to JIBS research in accounting and corporate governance, particularly on management control, financial and non-financial reporting, ownership structures, and resource management in family-owned and entrepreneurial firms.

Connection to Practice

You will apply management accounting concepts and techniques to practical business decisions through case-based workshops, guest lectures on managerial decision-making and ethical behavior, and a group-based business simulation. You will perform calculations, compare alternatives, test assumptions, interpret results, and formulate managerial recommendations. Excel will be used as a complementary tool in selected workshops to support calculations and scenario analysis.

Connection to Ethics, Responsibility, Sustainability (ERS)

ERS perspectives are integrated through responsible use of management accounting information in business decision making. You will evaluate how cost information, budgets, performance measures, and resource allocation decisions can affect organisational behavior and stakeholders.

Type of Instruction

The course is delivered through lectures, case-solving workshops, and group activities. Teaching emphasises practical problem solving and the application of management accounting concepts to business decisions. Excel will be used as a complementary tool in selected workshops.

The course includes a group-based business simulation conducted through scheduled sessions for which students book a place. Participation in the simulation and the subsequent group presentation is compulsory. Every group member must take an active speaking role in the presentation and be prepared to answer questions concerning all aspects of the group's work.

Attendance is expected for scheduled teaching sessions and is compulsory for the simulation and group presentation.

Language of instruction is English.

Entry Requirements

General entry requirements and passed at least 30 ECTS in first-cycle courses in Business Administration or Economics and Proof of English proficiency is required.

Examination and Grades

The course is graded A, B, C, D, E, FX or F.

The ILOs are assessed through the following examination form:

Individual written exam (ILOs: 1.1, 2.4, 5.1), representing 3 credits. An on-campus digital written examination including multiple-choice questions, quantitative calculations, and case solving.

Group simulation assignment and oral presentation (ILOs: 1.1, 2.4, 3.2, 3.4, 5.1), representing 2 credits. A group-based examination consisting of compulsory participation in a business simulation and an oral presentation in which every group member must actively participate and be prepared to answer questions concerning the whole group's work.

All parts of the compulsory examination in the course must receive a passing grade before a final grade can be set. Grades are set in accordance with JIBS grading policy.

Registration of examination:

Name of the Test	Value	Grading
Individual written exam [1]	3 credits	A/B/C/D/E/FX/F
Group simulation assignment and oral presentation	2 credits	G/U

[1]Determines the final grade of the course, which is issued only when all course units have been passed.

Course Evaluation

The course evaluation is important for the continuous improvement of JIBS' courses and degree programmes. The examiner is responsible for ensuring that each course is evaluated, but as a student you are essential in this process. We rely on your input to understand how we can improve. At the outset of a course the student representatives are identified. In the middle of the course there should be an opportunity for the student representatives (or a larger group of students) to share reflections on how the course is progressing. At the end of the course, you will get a course evaluation survey to fill in. The examiner will then host a debrief meeting with the student representatives to discuss improvement opportunities, based on the course evaluation data and comments.

Other Information

As a JIBS student, you are expected to maintain strong academic integrity. You must act within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you use someone else's work without proper citation or transparency about where it came from, you are committing plagiarism. Cutting and pasting without clearly acknowledging the original source is a textbook example of plagiarism.

You must also act responsibly when using Generative AI tools. Acting responsibly includes staying informed about the school's AI-policy, understanding what rules apply in each course, and properly declaring or disclaiming any use of generative AI. You are accountable for all content you submit, including AI-assisted material. Using AI without disclosure or beyond what is allowed in a course is a violation of academic integrity and will be subject to the same academic consequences as other forms of misconduct, which may include failing the assignment, failing the course, or further disciplinary action according to school policy.

The Jönköping University library offers online and in-person support for assisting you in identifying relevant sources, using and referencing literature, and creating texts that meet academic standards and integrity.

Other forms of academic misconduct include (but are not limited to) adding your name to a project you did not contribute to (or allowing someone to add their name), cheating during an examination, helping other students to cheat or submitting other students' work as your own, and using non-allowed electronic equipment during an examination. All such actions may result in disciplinary measures.

Course Literature

Please note that the course literature may be revised up to eight weeks before the start of the course.

Drury, C., & Tayles, M. (2024). *Management and Cost Accounting* (12th ed.). Cengage.

A list of articles will be supplied at the course introduction.