

# Management Control Systems

Single subject and programme course

7.5 credits

Management Control Systems

722A46

Valid from:

**Determined by**  
The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**  
2015-04-17

## Main field of study

No main field of study

## Course level

Second cycle

## Advancement level

A1X

## Course offered for

- Master`s Programme in Business Administration - Strategy and Management in Internationl Organisation

## Entry requirements

A bachelor's degree in Business Administration or Economics of at least 180 ECTS (or equivalent), alternatively, a bachelor's degree with/and at least 60 ECTS (two semesters of full-time study) of Business Administration-related courses (for example Accounting, Marketing, Organization Theory, Strategy, Finance, HRM). Documented knowledge of English equivalent to Engelska B/Engelska 6. Exemption from Swedish B.

## Intended learning outcomes

After completed the course the students should on an advanced level be able to:

- support the activities of different parts of an organization.
- express business information to the members of a organization.
- assess the effectiveness and efficiency of performances.
- recommend and set up what action should be taken to attain the organizational goals.
- suggest how people can be motivated to act in a goal congruent way.

## Course content

This course will develop the students' knowledge and comprehension of how managers influence other members of the organization to implement strategies in an efficient and effective way. The central focus in this course is strategy implementation and an effective use of resources in order to achieve the organizational goals. In particular the course provides knowledge, application and analytical skills to compose management systems and to manage the firm's performance. Management control involves a variety of activities which the students should be able to operate after having successfully completed the course. The students will be introduced to the nature of management control, its background, definition and theoretical framework. The course focuses on three important aspects of management control. First, the management control environment is discussed. It will help the students to assess strategies and behavior in organizations. The students will also learn how to compose responsibility centers and goal congruent transfer prices. Second, the focus will be on the behavioral implications of strategic planning and budgeting. In this section students will assess problems of performance measurement and management compensation. Finally, in the course students will learn to contrast different strategies, organizational types, multinational business and project environments as situational influencing factors of management control.

## Teaching and working methods

The pedagogical core of this course consists of case studies which represent genuine management control practice. The case studies shall challenge students to analyze and assess management control related situations of decision making in organizations. Students need to judge and defend control solutions where no single, straightforward recommendation can be given. The case study seminars will be supported by lectures for providing theoretical grounding. Each week will focus on a specific aspect of management control. The cases will be prepared and defended by student teams. Each team is expected to present and discuss its analysis in class. The teams shall also hand in a short analytical report for every case study. Homework and independent study are a necessary complement to the course.

## Examination

The examination is spread out over the whole course period through various examining activities, both individual and team examinations are used.

- Written exam (individual)
- Case seminars (team) with oral and written tests.

Detailed information about the examination can be found in the courses study guide.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

## Grades

ECTS, EC

## Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus.

The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

## Department

Institutionen för ekonomisk och industriell utveckling