

## Management Control Systems

Management Control Systems  
7.5 credits

Single subject course

722A59

Valid from: 2018 Spring semester

|  |                                  |                                   |
|--|----------------------------------|-----------------------------------|
| <b>Determined by</b>                                   | <b>Main field of study</b>       |                                   |
| The Quality Board at the Faculty of Arts and Sciences  | Business Administration          |                                   |
| <b>Date determined</b>                                 | <b>Course level</b>              | <b>Progressive specialisation</b> |
| 2017-10-13   | Second cycle                     | A1N                               |
| <b>Revised by</b>                                      | <b>Disciplinary domain</b>       |                                   |
|  | Social sciences                  |                                   |
| <b>Revision date</b>                                   | <b>Subject group</b>             |                                   |
|  | Business Administration          |                                   |
| <b>Offered first time</b>                              | <b>Offered for the last time</b> |                                   |
| Spring semester 2018                                   |                                  |                                   |
| <b>Department</b>                                      | <b>Replaced by</b>               |                                   |
| Institutionen för ekonomisk och industriell utveckling |                                  |                                   |

## Entry requirements

- Bachelor's degree equivalent to a Swedish Kandidatexamen in Business Administration or Economics, or equivalent  
or  
Bachelor's degree equivalent to a Swedish Kandidatexamen including at least 60 ECTS of Business Administration-related courses (for example Accounting, Marketing, Organization Theory, Strategy, Finance, HRM)
- English corresponding to the level of English in Swedish upper secondary education (Engelska 6)  
Exemption from Swedish

## Intended learning outcomes

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

- discuss strategy implementation and an effective resource usage to achieve organizational goals
- understand the nature and power of management control
- design management systems to manage firm's performance
- justify responsibility structures
- analyze behavioral implications of strategic planning and budgeting
- evaluate performance measurement and employees' compensation
- differentiate management control systems between for-profit and not-for-profit organizations
- distinguish between managerial control and corporate governance
- analyze the impact of societal challenges such as sustainability, diversity and digitization on managerial control

## 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 of this course is strategy implementation 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. In the critical analysis of management control, various dilemmas relating to social and ethical aspects of organizations will play a key role.

## 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.

If special circumstances prevail, and if it is possible with consideration of the nature of the compulsory component, the examiner may decide to replace the compulsory component with another equivalent component.

If the LiU coordinator for students with disabilities has granted a student the right to an adapted examination for a written examination in an examination hall, the student has the right to it.

If the coordinator has recommended for the student an adapted examination or alternative form of examination, the examiner may grant this if the examiner assesses that it is possible, based on consideration of the course objectives.

An examiner may also decide that an adapted examination or alternative form of examination if the examiner assessed that special circumstances prevail, and the examiner assesses that it is possible while maintaining the objectives of the course.

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 conducted in such a way that there are equal opportunities with regard to sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation and age.

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.