

# **Management Control**

Management Control 7.5 credits

Single subject and programme course

723G72

Valid from: 2016 Spring semester

Determined by	Main field of study	
The Quality Board at the Faculty of Arts and Sciences	Business Administration	
Date determined	Course level	Progressive specialisation
2015-12-04	First cycle	G1F
Revised by	Disciplinary domain	
	Social sciences	
Revision date	Subject group	
	Other Subjects within Economy and Administration	
Offered first time	Offered for the last time	
Spring semester 2015		
Department	Replaced by	
Institutionen för ekonomisk och industriell utveckling		

### Course offered for

- Business and Economics Programme International French
- Business and Economics Programme International Spanish
- Business and Economics Programme International German
- Business and Economics Programme International English
- Business and Economics Programme

## **Entry requirements**

The general admission requirements as for the programme.

## Intended learning outcomes

After completed the course the students should be able to:

- describe the role of management control in organizations
- use different theories, models and concepts which are fundamental in the management of organizations
- analyze and discuss the limititations and shortcomings of the traditional means of management control

#### Course content

Management control is a key function in an organization. It is the structure and the process whereby an organization tries to implement its strategic goals. The purpose of control is to achieve efficient use of resources in order to attain organizational effectiveness. For a commercial organization this involves meeting the demands on profitability set by the financial markets. The course gives a broad introduction to the field of management control of organizations and focuses on different theories , models and concepts which can be used by the management. The course covers a wide range of topics related to the management control environment and control process. The topics covered include models for control, organizing for financial resposibility, performance measurement, incentive systems, control in different contingencies, Activity Based Coscting, Balanced Scorecard etc.

# Teaching and working methods

The course uses a case approach. The cases are supported by lectures and seminars. In addition to those, the student are expected to study on their own. Language of instruction: English.



#### **Examination**

Examination of students will be carried out through case seminars and written examination, in a combination of individual and group assignments. Detailed information about the examination can be found in the course's 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

Three-grade scale, U, G, VG

#### 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.

