GRA 8050 Management Control

Program
Executive Master of Business Administration (EMBA) Program

Responsible for the course
Hanno Roberts

Department
Department of Accounting - Auditing and Law

Term
According to study plan

ECTS Credits
2

Language of instruction
English

Learning outcome
The objective of this course is to introduce students to the various management control concepts in their business application contexts. Management control goes beyond accounting performance indicators and involves all managerial devices used to ensure aligned behaviour of the organization and its members. Management control is a cross-disciplinary activity, applying tools and concepts from strategy, organization theory, human resource management and management accounting. The course is taught entirely within the e-learning environment BlackBoard.

Prerequisites

Compulsory literature

Recommended literature

Other:
A set of readings will be provided on Blackboard. This includes selected chapters of textbooks and separate articles. The readings will change every single course in order to continuously accommodate changes in the present-day business environments.

Course outline
The course consists of lectures, casework, and course papers. Lectures introduce the topics conceptually, and explore it in terms of managerial implications and the links to other areas of management.
Lecture are categorized in three topical areas:

- Conventional Management Control (budgeting, responsibility centers, Accounting Performance Measures)
- Performance Measurement (Balanced Scorecard, alignment with Strategy)
- Interactive Control Systems (the levers-of-control framework, Communities and Networks as control denominators)

Computer-based tools
Web browsers such as Firefox or Internet Explorer, and Adobe Acrobat Reader. All readings, slides, cases and other material will only be provided as downloadable PDF-files on Blackboard. All PDF-files are enabled for commenting directly onto the file. To prevent opening & reading & printing errors of PDF-files, have the most updated version of Acrobat Reader installed.

Course structure
The course consists of lectures, guest speakers, casework, and a course paper. Each session will follow the same format of a morning and an afternoon part. A guest presentation from one

of the present or previous EMBA participants will be part of all but the opening session. The guest presentation / case will be used to exchange existing insights of class participants and mobilize learning from there. All participants are required to write an individual course paper on one of the themes of the Management Control course. Individual papers must be based on existing work and/or business experience with the selected topic, and discuss the factual experience with it vis-à-vis the insight gained on that same topic during the Management Control course. The course paper needs to be structured in terms of descriptive “why” and “how” parts, followed by a conclusive personal opinion on what was learned in managerial terms.
The course involves active collaboration with the MBA Alumni Society of BI.

Evaluation
Participation 30%, individual assignment 30%, and group-based case work 40%. There is no final examination.

Evaluation code(s)
GRA 80501. The course is a part of a full Executive Master of Business Administration Program and all evaluations must be passed to obtain a certificate for the degree.

Aids at the examination

Makeup exam
Re-takes are only possible at the next time a course will be held. When course evaluation consists of class participation or process elements, the whole course must me re-evaluated when a student wants to retake a exam. Retake examinations entail an extra examination fee.