APPLIES TO ACADEMIC YEAR 2016/2017

GRA 8050 Management Control (2016/2017)

Programme
Executive MBA 2016/2017 - Global track

Responsible for the course
Hanno Roberts

Department
Department of Accounting - Auditing and Business Analytics

Term
According to study plan

ECTS Credits
2

Language of instruction
English

Introduction

Learning outcome
The objective of this course is to introduce participants to approaches of both conventional and contemporary management control. The latter is conceived as the management control of the knowledge-based firm with a focus on the behavior of its organizational participants, also known as 'behavioral congruence'. Main proposition is that the object of control has migrated from the financial denominator to the knowledge denominator, extending control and steering control efforts towards knowledge-sharing and collaborative activities, incorporating concepts from Organisational Behaviour and Design, Human Resource Management, and Knowledge Management.

Prerequisites
Granted admission to the EMBA programme.

Compulsory reading

Recommended reading

Other:
A set of readings will be provided on IL, including selected chapters of textbooks and management articles. The readings will change for every single course in order to accommodate the continuous changes in the present-day business environments.
Readings follow the morning/afternoon split, and are closely tied to the theme of the session. The reading load per session is indicated in the Course Calendar. The mandatory readings provide the so-called "bare bones" of the content substance of the session theme; these are the MUST-READS. The optional readings provide further insights and deepen the topics. These articles will increase the quality of the learning and will get you the full value out of the course. All readings are available as PDF-files only.

Course outline
Lectures are categorized into three topical areas:

- Conventional management control and performance measurement (profitability centers, accounting performance measurement, budgeting, results control, closed-loop financial logic)
- Non-financial performance measurement advances (Balanced Scorecard, Key Performance Indicators, Benchmarking)
- The use of control systems to enhance learning and collaboration within and by the knowledge-based firm (interactive control systems, the practices of knowledge work and peer-to-peer control, and the performance measurement of processes).

Computer-based tools
The course is entirely taught within the It's Learning (IL) e-learning environment and uses only digital means for course delivery. NO HARD COPIES OF BOOKS NEED TO BE PURCHASED!

It is EXPLICITLY ALLOWED to use your laptop in the classroom! All readings, cases and slides (also of guest speakers) and any other materials will be provided via It's Learning (IL) and as PDF-files only. All PDF files are enabled to make comments directly into the file, using Adobe Acrobat Reader (which is free downloadable software).
Given the intensive and standardized use of the PDF format, you are strongly advised to update your Acrobat software and use its latest version.

Learning process and workload
1 ECTS credit corresponds to a workload of 26-30 hours.

The course consists of (guest) lectures , casework, classroom discussion, and a short, individual final paper. Lectures introduce the indicated topics conceptually, and explore it in terms of managerial implications and the links to other functional domains of management.
All sessions will follow an identical format of a morning and an afternoon part, each of which has a guest speaker or case assigned to it. After a lecture-based introduction of the theme, the guest speaker and the case will be used to activate the exchange between class participants and mobilize learning in an active "doing" manner. Casework uses both video material and traditional text material.

The cases contain questions that need to be answered and be fully argued and communicated, both on the slides and in class. The case questions are closely related to the reading materials of both sessions – hence, these need to be read before starting on the case!

Casework uses "It's Learning" for hand in. Case hand-ins are in Powerpoint format and not Word documents. Excel material should be handed in separately and not as part of the PPT-file.

The Powerpoint hand-in needs to indicate the group participants and be limited to a maximum of 10 slides, including multimedia inserts, art work etc. Hand-ins have a deadline, aslo mentioned in the course calendar while the "It's Learning" site has been set for this specific deadline date.

Given the other courses in this Module, hand-in before the deadline is strongly suggested!

Presentations should not take more than 15 minutes and may have any format the case group deems appropriate, e.g., slide shows, role play, guest visit & guided discussion, video-ed or live interviews etc. Which group is selected for presentation is announced on the evening of the preceding session. Criterion for selection is the potential to generate a good classroom discussion following the presentation; selection for presentation, thus, is NOT related to either good work or bad work (i.e., it's neither a reward nor a punishment). To achieve a maximum learning effect among participants, all casework will be consolidated into a single PDF file and fed back to the class *before* the actual casework session. It is this consolidated file that forms the basis for casework grading. Case presentation and the subsequent discussion are part of the class participation grading category.

The purpose of the individual course paper is to produce immediate learning returns at individual level. The method is to match course contents (defined broadly to include also case and class discussions) against each participant's specific managerial work environment, writing up a short idea *how* and *why* a specific Management Control course topic might be used in one's own work. It is an extended and individual version of the Debrief slides that are commonly produced at the end of each session.

The evaluation criteria are identical to the ones used for casework grading, while hand-in is online via IL within a 1-week time window after the last day of the course. Grades and feedback will be emailed to each participant

Attendance to all sessions in the course is compulsory. If you have to miss part(s) of the course you must ask in advance for leave of absence. More than 20% absence in a course will require retaking the entire course. It's the student's own responsibility to obtain any information provided in class that is not included on the course homepage/ It's learning or other course materials

Examination
Evaluation of learning performance is measured for 30% by individual classroom participation, 30% by group-based casework, and 40% by the short, individual course paper. There is no final examination.

This is a course with continuous assessment (several exam elements) and one final exam code. Each exam element will be graded using points on a scale (e.g. 0-100). The elements will be weighted together according to the information in the course description in order to calculate the final letter grade for the course.

Specific information regarding student evaluation beyond the information given in the course description will be provided in class. This information may be relevant for requirements for term papers or other hand-ins, and/or where class participation can be one of several elements of the overall evaluation

Examination code(s)
GRA 80501 - Continuous assessment; accounts for 100 % to pass the course GRA 8050, 2 ECTS credits

The course is a part of the Executive Master of Business Administration Program and all evaluations must be passed in order to obtain a certificate.

Examination support materials

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

Additional information