Management Control Systems
Modultitel in englischer Sprache

Module Number | 82-021-FM01-S-VL-0318.20181.001
Degree | Bachelor of Arts
Semester | Summer
Course Type | Lecture/Tutorial
Participation Limit | 20
Creditable for | Compulsory elective
Contact Hours | 4 SWS
Number of Credits | 5 ECTS
Language | English
Chair | Business Ethics and Corporate Governance
Lecturer | Prof. Dr. Kai Sandner

Learning Outcomes
- Comprehensive overview over the various possibilities of exerting management control in different types of firms
- Knowledge on the behavioural differences between individuals and on how those differences are important for the design of management control systems
- Emphasis on how sustainability can be incorporated in the day-to-day controlling of firms
- Skill set to apply the lessons learned to practical cases
- Training of participants' problem solving and presentation skills
- After completing the module, students will be able to plan and implement management control systems, which orient employees in firms towards the set goals and strategies

Module Content
- The module is focused around ways to exert management control in firms.
- Goals and strategy are a starting point. Every firm will have a different focus. Taking this focus to be a given, it is the subject of the lecture to discuss several instruments that help firms to influence employees at different hierarchical layers such that a firm's goals can best be accomplished.
- The module places strong emphasis on the differences between human beings and on sustainability. It has a strong behavioural and ethical focus. We will answer the question what the consequences of both issues will be for how we design and exert management control.
- In the lecture, we will discuss different alternatives to exert management control, namely results controls, action controls, and people controls (= personnel and cultural controls).
- In course of the module, we will develop the advantages and disadvantages that the many instruments to exert management control have. From that, we will derive holistic recommendations for the design of "Management Control Systems".

Teaching Methods
- Lecture.
- Examples and case studies (including short videos).
- Discussions.
- Solution of a case study (in teams of two students) and presentation of results.

Grading
- Written test (60%)
- Solution of case study and presentation of results (40%)

Assessment criteria in detail
- Open exam questions test students' knowledge on the content of the lecture. Since the lecture is strongly examples-based and uses case studies, the exam questions will reflect this emphasis. Students are in addition required to jointly (teams of two students) solve a case study and present and discuss their solution in front of the class.

Average Workload
44 h = Time of attendance lecture and tutorial
34 h = Preparation and post-processing lecture and tutorial
32 h = Exam preparation
40 h = Solution of case study
150 h = Total workload

**Previous Knowledge/Prerequisites**

- No prerequisites required. Basics from earlier modules can help.

**Readings**

The module is strongly based on:


Further readings: