

Module EC 1: Management Control Systems				Study programme	MBA english
Modul type:	ECTS-Points:	Workload:	Study stage:	Module duration:	
Elective	1	30	3rd or 4th	16 hrs plus exam	
Course(s):			Contact hours:	Independent study-hours:	Planned groupsize (max.):
Management Control Systems			16	14	15
Intended Learning Outcomes:					
<p>After the attendance of this course, students will be able to</p> <ul style="list-style-type: none"> - identify and evaluate real-world problems in accounting and control, - adopt research in management control on comprehensive real-world problems and to develop appropriate solution alternatives, - discuss these solutions critically also with respect to ethical and sustainability issues, and - address the interplay of management control with other business functions, e.g., finance, organization/HR, management/strategy, R&D, operations, or marketing. <p>Intended learning outcomes will be achieved mainly via written assignments, presentations and active student participation in class discussions with lecturers as well as fellow students.</p>					
Description / Contents:					
<p>Topics in this course are:</p> <ul style="list-style-type: none"> - Object-of-Control-Framework - Management Controls and their functional and dysfunctional effects - Implementing financial and non-financial results controls - Implementing action and people controls - Ethical and sustainability issues in management control <p>Basic literature:</p> <ul style="list-style-type: none"> - Merchant, Kenneth A.; Van der Stede, Wim A. (2017): Management control systems. Performance measurement, evaluation, and incentives. Fourth edition. Harlow, England, et al:Pearson. 					
Language:					
The course is taught in English.					
Teaching methods:					
Interactive lectures, exercises, case analysis					
Pre-requisites / Requirements:					
MBA „General Management“ - english					

Examination Types:
Case study and presentation
Requirement for award of ECTS-points:
Successful participation in the exam.
Course availability:
Annually
Assessment:
The exam of this module counts for 4,5 per cent of the final examination
Main lecturer:
Prof. Dr. Barbara Weißenberger
Further information:
Material for the course will be provided online.
Special features:
Module Version:
2020-11 V1