

# Course Descriptions Master 2019-2020

Course Title Management Control  
 Course Code EBC4154  
 ECTS Credits 6,5  
 Assessment None

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	14-4-2020	5-6-2020	X/E			X/E	

Level Intermediate/Advanced

Coordinator Frank Moers For more information: [f.moers@maastrichtuniversity.nl](mailto:f.moers@maastrichtuniversity.nl)

Language of instruction English

Goals After you have finished this course, you will have a good understanding of at least three themes. First, you will be able to understand and discuss the meaning and importance of management control as a basic part of managerial activity. Second, you will be able to understand and assess the interaction between control problems and organisational arrangements, such as performance measurement and incentives. Third, you will have obtained skills to adequately address control problems in actual practice, which includes data analytics. Graduates have profound, evidence-based and up-to-date academic knowledge and understanding of theories, methods and tools in business/economics. This includes demonstrating the ability to develop new ideas. Graduates can apply their profound knowledge and understanding to identify and solve also unstructured or semi-structured real life business/economic problems in unfamiliar environments within broader multidisciplinary contexts. This includes demonstrating analytical skills, data analysis skills and a problem-solving attitude.

Description The central question of this course is: 'How do managers control the parts of the organisation they are responsible for?' In other words, we are interested in how managers make sure that organisational participants behave and perform in line with the organisation's objectives. Management Control is an essential managerial task. In this course we will deal with the following questions: What control problems do we observe in practice? In what way can these control problems be solved? What are the effects of management control systems? How can we design and implement adequate management control systems?

Literature Merchant, K.A. and Van der Stede, W.A., Management Control Systems: Performance Measurement, Evaluation and Incentives, Prentice Hall, 3rd edition, 2012.

Prerequisites 2nd year courses Finance & Accounting (EBC2007) and Management of organisations (EBC2008) or 2nd year courses Accounting II (EBC2002) and Managerial economics (EBC2023). Intermediate level knowledge on the subject fields of Accounting, Organisational studies or Finance.

Teaching methods PBL / Presentation / Groupwork

Assessment methods Participation / Written Exam

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master Business Research - No specialisation	Year 1 Disc - IB Accountancy
Master Business Research - No specialisation	Year 1 Disc - IB Accounting and Control
Master Business Research - No specialisation	Year 1 Disc - IB Controlling
Master Business Research - Operations Research	Year 1 Elective Course(s)
Master Business Research - Operations Research	Year 2 Elective Course(s)
Master Fiscal Economics	Economics Elective(s)
Master Human Decision Science	Elective Course(s)
Master International Business - Accountancy	Compulsory Course(s)
Master International Business - Accounting & Control (parttime/NL)	Compulsory Course(s)
Master International Business - Controlling	Compulsory Course(s)
Master International Business - Entrepreneurship and SME Management	Elective Course(s)
Master International Business - Organisation: Management, Change and Consultancy	Elective Course(s)
Master International Business - Strategic Corporate Finance	Elective Course(s)
Master International Business - Strategy and Innovation	Elective Course(s)
Master International Business - Sustainable Finance	Elective Course(s)