Course Descriptions None 2026-2027

Course Title	Performance Management and Strategy Execution
Course Code	EBC4154
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	26-10-2026	11-12-2026	X			X	

Level	Advanced
Coordinator	Frank Moers For more information: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	In this course we will focus on the existing knowledge about performance management as well as on the research efforts undertaken to obtain knowledge about performance management practices, especially in the light of strategy execution. The intended learning outcome of this course is therefore to have a profound understanding of performance management and its role in strategy execution. The course objectives are: 1. Understand and discuss the meaning and importance of performance management as a basic part of managerial activity. 2. Understand and assess the interaction between control problems related to strategy execution and organizational arrangements, such as performance evaluation and incentives. 3. Obtain a set of skills, including data analytic skills, to adequately address performance management problems in actual practice. 4. Gain significant insights into academic research in the area of performance management.
Literature	* Merchant, K.A. and W.A. Van der Stede, Management Control Systems: Performance measurement, evaluation and incentives, Prentice Hall, Fourth Edition, 2017 * Academic articles
Prerequisites	* 2nd year courses Finance and 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.
Transitional Regulations	<ul class="trcohorts"> - Master Business Research - No specialisation [2023-2024 and earlier] - Master Business Research - Operations Research [2023-2024 and earlier] - In 2024-2025 and 2025-2026 education and exam/resit opportunities are offered. - In 2026-2027 exam/resit opportunities are offered. - From 2027-2028 onwards, the course is cancelled. <table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><col><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025 - 2025-2026</td><td>X</td><td>X</td><td> </td></tr><tr><td>2026-2027</td><td> </td><td>X</td><td> </td></tr><tr><td>2027-2028 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table> <ul class="trcohorts"> - Master Fiscal Economics [2023-2024 or earlier] - In 2024-2025 education and exam/resit opportunities are offered. - In 2025-2026 exam/resit opportunities are offered. - From 2026-2027 onwards, the course is cancelled. <table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><col><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025</td><td>X</td><td>X</td><td> </td></tr><tr><td>2025-2026</td><td> </td><td>X</td><td> </td></tr><tr><td>2026-2027 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table> <ul class="trcohorts"> - Master Human Decision Science [2022-2023 and earlier] - From 2023-2024 onwards, the course is cancelled. <table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><col><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2023-2024 onwards</td><td> </td><td> </td><td> </td></tr></tbody></table>
Teaching methods	PBL / Presentation / Groupwork
Assessment methods	Participation / Written Exam / Assignment / Presentation
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	In transition - Y1 Disc IB Accounting and Control
Master Business Research - No specialisation	In transition - Year 1 Disc IB Man Dec Mak Ctrl
Master Business Research - Operations Research	In transition - Year 1+2 Elective Courses
Master Fiscal Economics	Cancelled - Economics Electives
Master Human Decision Science	Cancelled - Elective Courses
Master International Business - Accounting and Financial Analysis	Elective Courses
Master International Business - Entrepreneurship and Business Development	Elective Courses
Master International Business - Managerial Decision-Making and Control	Compulsory Courses
Master International Business - Accounting & Control (parttime/NL)	Compulsory Courses
Master International Business - Information Management and Business Intelligence	Elective Courses
Master International Business - Marketing-Finance	Elective Courses
Master International Business - Organisation: Management, Change and Consultancy	Elective Courses
Master International Business - Strategic Corporate Finance	Elective Courses
Master International Business - Strategic Marketing	Elective Courses
Master International Business - Strategy and Innovation	Elective Courses
Master International Business - Supply Chain Management	Elective Courses
Master International Business - Sustainable Finance	Elective Courses