

## Course Descriptions Master 2023-2024

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

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	30-10-2023	15-12-2023	X			X	

Level 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 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 & 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 / 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	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 - No specialisation	Year 1 Disc - IB Mng. Decision-Making and Control
Master Business Research - Operations Research	Elective Course(s)
Master Fiscal Economics	Economics Elective(s)
Master International Business - Accounting and Business Information Technology	Elective Course(s)
Master International Business - Entrepreneurship and Business Development	Elective Course(s)
Master International Business - Managerial Decision-Making and Control	Compulsory Course(s)
Master International Business - Accounting & Control (parttime/NL)	Compulsory Course(s)
Master International Business - Information Management and Business Intelligence	Elective Course(s)
Master International Business - Marketing-Finance	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 - Strategic Marketing	Elective Course(s)
Master International Business - Strategy and Innovation	Elective Course(s)
Master International Business - Supply Chain Management	Elective Course(s)
Master International Business - Sustainable Finance	Elective Course(s)