

MW111: Advanced Controlling 2: Management Control Systems (starting SS 2022)				Study Program:	M
Modul Type:	ECTS Points:	Workload:	Semester:	Module Duration:	
Elective	8	240	2., 4. or 2. + 4.	One semester	
Courses (HPW=hours per week):			Contact Hours:	Independent Study:	Planned Group Size:
Seminar 1: Management Control Systems (2 HPW)			30h	90h	25
Seminar 2: Case Studies in Management Control Systems (2 HPW)			30h	90h	25
Intended Learning Outcomes (ILOs):					
<p>In this module, students learn to apply the “Object-of-Control”-Framework by Merchant and Van der Stede that addresses a holistic view of which instruments organizations can use to ensure that the behaviors and decisions of their employees are consistent with the organization’s objectives and strategies. Additionally, students learn how to apply theoretical and empirical findings from management control research to practice.</p> <p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> - understand and reflect recent developments in management control research, - identify and systematize structured as well as unstructured problems in management control settings, - evaluate different theories from business research with regard to their suitability for developing solutions to management control problems, - apply management control instruments, including informal controls, e.g., people controls, to complement traditional formal results and action controls, - critically discuss identified solutions and implement them in an application-oriented manner, - identify and design interfaces to other business functions, e.g. finance, organization/HR, management/strategy, R&D, marketing or operations. <p>In both seminars, learning objectives and competencies are taught in particular through written assignments, presentations, and discussions. This interactive approach is particularly based on problem-centered discourse and constructive feedback among students and lecturers.</p>					
Key Competencies:					
<ul style="list-style-type: none"> - Organizational skills, especially independent scientific working, - problem-solving abilities, - critical and analytical thinking, - ability to transfer existing knowledge, - ability to acquire new knowledge, - discussion and reflection skills, - decision-making skills, and - communication skills (orally and in writing) with lecturers and fellow students. 					
Contents:					
Seminar 1: Management Control Systems					
1. “Object-of-Control”-Framework and other theories for management control					

2. Management control instruments and their combinations to management control systems and packages
3. Financial and non-financial control
4. Management control under uncertainty
5. Management control and corporate governance
6. Ethical and sustainability aspects of management control

Seminar 2: Case Studies in Management Control Systems

Advanced coverage of the contents discussed in Course 1 and applying them to practical exercises and in-depth case studies.

Language:

The language of the module is German. For required readings in English, sufficient language skills are a prerequisite.

Teaching Methods:

Lectures, problem-centered learning, tutorial, group work, online-tests and web-based trainings, self-study.

Module Applicability:

M.Sc. of Business Administration; M.Sc. of Economics; M.Sc. of Business Chemistry.

Pre-requisites/Requirements:

Admission to study „Business Administration“, „Economics“ or „Business Chemistry“ for a Master’s degree, expertise in accordance with a completed bachelor's degree in business administration and economics. Please note that separate regulations for students graduating in minor subjects may apply.

Knowledge of the modules BW46 “Controlling and Management” from the bachelor’s program or equivalent skills are required. In doubt, the attendance of the module MW113 “FACT Foundations” is recommended. Additionally, knowledge of the module MW40 „Advanced Theories in Accounting and Control“ respectively MW110 „Advanced Controlling 1: Strategic Management Accounting and Performance Measurement “ or equivalent skills are required.

Students who have already completed MW41 „Accounting and Control: Research and Practice” may not register for module MW111.

Examination Types:

Comprehensive examinations (normally a combination of graded individual and group work, e.g., short papers, oral participation, and active participation in the plenary discussions).

Requirements for Award of Credit Points:

The module will be passed if students have participated in at least 80% of the classes in each of the seminars 1 and 2 and if the final grade is at least „sufficient“ (4,0) in both seminars.

Availability:

Seminar 1 + 2: Summer semester

Assessment:

This module will be graded and is part of the calculation for the overall grade of your master degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:

Professor Dr. Barbara E. Weißenberger and teaching/research assistants at the Chair of Management Control and Accounting.

Further Information:

Further information can be found at www.controlling.hhu.de. See also in ILIAS (eCampus Controlling an Accounting) and HIS-LSF. Dependent on the organization of the seminars, students may have to apply for the module via E-Mail.

Module Organizational Unit

W_Betriebswirtschaftslehre_MSc

Stand: 14.09.2021