



**Universität Ulm**

Master of Science Wirtschaftswissenschaften (PO 2019 )

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## Management Control Systems

**Code** 8818474376

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**ECTS-Punkte** 7

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**Präsenzzeit** 4

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**Unterrichtssprache** Englisch

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**Dauer** 1 Semester

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**Turnus** jedes Studienjahr

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**Modulkoordinator** Professor Dr. Rouven Trapp, Institut für Controlling

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**Dozent(en)** Professor Dr. Rouven Trapp, Institut für Controlling

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### Einordnung in die Studiengänge

M. Sc. in Wirtschaftswissenschaften  
M. Sc. in Wirtschaftsmathematik  
M. Sc. in Wirtschaftschemie  
M. Sc. in Wirtschaftsphysik  
Studiengänge mit Nebenfach Wirtschaftswissenschaften

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**Vorkenntnisse** Modul „Grundlagen des Controllings“

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### Lernziele

At the end of this course the students will

- understand the need for management control systems, their design and limitations and know what it means to have an organization "in control",
- be familiar with the alternatives managers have for ensuring "good" control and will be able to advise managers how to choose from among various control elements,
- be able to analyse the intended and unintended effects of financial control elements,
- be able to design management control systems that strengthen managerial commitment and employee motivation,

- be able to critically evaluate management control systems operated in corporate practice.

This course is intended as an overview for students who will make business decisions, evaluate organizational or individual performance, or will be evaluated through the use of financial and nonfinancial information. Its target audience consists of those who aspire to be managers, management consultants, or specialists in staff functions such as controllers, financial analysts, auditors, and human resource specialists.

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**Inhalt**

This course is designed to broaden and deepen the students' conceptual and technical understanding of accounting as it is used for management purposes. Therefore, its focus will be placed on the measurement and evaluation of organizational and individual performance. A particularity of the course is its reliance on case studies developed from real-world practice that bring the topics "to life". The core contents of the course are:

- The control function of management
- Management control alternatives and their effects (Results, action, personnel and cultural controls; Control systems tightness and costs; Designing and evaluating management control systems)
- Financial results control systems (Financial responsibility centres; Planning and budgeting; Incentive systems)
- Performance measurement issues and their effects (Requirements for and limitations of financial performance measures; Myopia problems; Performance measures in the context of uncontrollable factors)
- Corporate governance, important control-related roles, and ethics (Corporate governance and board of directors; Controllers and auditors; Management control-related ethical issues)

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**Literatur**

- Merchant, K.A., Van der Stede, W.A. (2017): Management Control Systems, 4th edition, Pearson, Harlow.
- Selected research papers.

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**Lehr- und Lernformen**

Vorlesung (3 SWS) und Übung (1 SWS)

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**Arbeitsaufwand**

210 Stunden; davon 80 Stunden Präsenzstudium, 130 Stunden Selbststudium.

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**Bewertungsmethode**

Die Vergabe der Leistungspunkte erfolgt aufgrund des Bestehens einer schriftlichen oder mündlichen Prüfung (abhängig von der Teilnehmerzahl). Die Prüfungsform wird rechtzeitig vor Durchführung der Prüfung bekannt gegeben - mindestens 4 Wochen vor dem Prüfungsdatum. Die Anmeldung zu dieser Prüfung setzt keinen Leistungsnachweis voraus.

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**Notenbildung**

Die Modulnote entspricht dem Ergebnis der Modulprüfung.

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**Grundlage für**

Schwerpunktfach Unternehmensführung und Controlling,  
Wahlpflicht BWL