COURSE PROGRAMME
MANAGEMENT CONTROL SYSTEM
(33382R)

COURSE DESCRIPTION
This subject is aimed at providing initial perspectives and knowledge about how to design and implement management control system in an organisation to ensure the achievement of organizational objectives. Emphasis is put upon how managers can create organizational synergy through the system by combining economic, social, political and cultural aspects in a holistic way.

CREDIT POINTS
Three (3) credit points

PREREQUISITE
Management Accounting (33340R)

METHODS OF DELIVERY
The methods consist of lecturing (week 1 and 8), student seminar/presentation (week 2-6, and 9-12), class debate (week 7), PCMPCL (Program on Case Method and Participant Centred Learning: week 13) and consultation (week 14). Student seminars emphasises upon the creativity and originality of students’ ideas. The presenting groups must produce a paper containing the topic of the week and empirical illustration based upon little self research.

LECTURERS
Drs.ec. Sujoko Efferin, MCom(Hons), MA(Econ), PhD (PJMK)
Dianne Frisko, S.E., M.Ak
Fidelis Arastyo Andono, S.E., M.M., Ak.
Bonnie Soeherman, S.E., M.Si

SCHEDULE, TOPICS AND REFERENCES

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<th>W</th>
<th>Topics</th>
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<th>Lect.</th>
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<td></td>
<td>Part one: Introduction &amp; Strategy</td>
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<tr>
<td>1</td>
<td>Introduction and Foundation of MCS –</td>
<td>Merchant &amp; Van der Stede (2003), Ch.1;</td>
<td>Jx</td>
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<tr>
<td></td>
<td>(lecturing)</td>
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<td>2</td>
<td>Understanding strategy – (presentation)</td>
<td>Anthony &amp; Govindarajan (2007), Ch. 2; Simons (2002), Ch. 2; best practices</td>
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<td>Part two: Control Mechanism</td>
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<td>3</td>
<td>Result Control and Incentive Management –</td>
<td>Merchant &amp; Van der Stede (2003), Ch. 2, 8, 9 &amp; 10; Anthony &amp; Govindarajan</td>
<td>Dn</td>
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<td>(presentation)</td>
<td>(2007), Ch.11 &amp; 12</td>
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<td>Action Control – (presentation)</td>
<td>Merchant &amp; van der Stede (2003), Ch. 3;</td>
<td>Bn</td>
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5  Personnel and Cultural Controls – (presentation)  Merchant & Van der Stede (2003), Ch. 3; Schein (2004), Ch 1 & 2  Bn
6  Control tightness, control system costs and controller organizations – (presentation)  Merchant & Van der Stede (2003), Ch. 4, 5 & 14  Dn
7  Control costs (movie) – (class debate)  Selected movie and related theory  Dn

Mid semester (no exam)

Part three: Special Issues in MCS

8  Levers of control – (lecturing)  Simons (2002) ch 14  Dn
9  Leadership in MCS (presentation)  Efferin & Soeherman (2010) ch 3  Bn
10  Control Environment (presentation)  Efferin & Soeherman (2010) ch 7  Jx
11  MCS and Organisational Transformation (presentation)  Efferin & Soeherman (2010) ch 8  Jx
12  Controls in service organizations – (presentation)  Anthony & Govindarajan (2007), Ch. 14  Fd
13  Case Study (PCMPCL)  Efferin and Ellisa (2010)  Jx
14  Consultation for Final Exam  Final exam assignment  Fd

Final exam

ASSESSMENT COMPONENTS
paper (presentation) = 30%
participation = 30%
final exam = 40%

LITERATURES


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