Course Syllabus

<table>
<thead>
<tr>
<th>Department/Faculty</th>
<th>Social and Applied Sciences Center / Accounting</th>
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<tbody>
<tr>
<td>Graduate Program</td>
<td>Management Control and Business Finance</td>
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<tr>
<td>Degree</td>
<td>☑ Academic Master’s ☑ Doctorate (PhD) ✗ Professional Master’s</td>
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<tr>
<td>Course Name</td>
<td>Research and Practice in Management Control</td>
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<tr>
<td>Professor(s)</td>
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<tr>
<td>Office hours</td>
<td>48 hours</td>
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<tr>
<td>Course Overview</td>
<td>Complementary discussion about management control practice, regarding innovative research developments throughout diverse theoretical and methodological approaches. More specifically, topics on management control research and practice shall be studied in order to develop a better understanding about organisational problems and typical managerial solutions. More than theorisation upon management control though, there might be deeper understanding about management control practice and its impact on organisational dynamic and performance.</td>
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<tr>
<td>Topics outline</td>
<td>Empower the master candidates to apprehend organisational problems and the typical managerial solutions proposed after them, thus improving their understanding and potential impact as agents of management control.</td>
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| Letter Grade Assignment | Grade A (Excellent) - Grade points between 9 and 10  
Grade B (Good) - Grade points between 8 and 8.9  
Grade C (Satisfactory) - Grade points between 7 and 7.9  
Grade D (Unsatisfactory) - Grade points between 0 and 6.9 |
Reference:
(1) cost accounting / costing techniques; standard cost; target cost:


(2) budgeting / behavioural aspects of budgeting; variance analyses:

(3) performance measurement / performance management; financial and non-financial performance measures:


(4) performance in divisionalised businesses; external influence on performance:


(5) decision making regarding scarce resources, pricing, make-or-buy alternatives:


(6) investment / management of working capital:

(7) appraisal of long-term investments:


(8) sources of business finance / dividend policy / internal sources: