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CATTOLICA
del Sacro Cuore

Management control system

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Course aims and intended learning outcomes

The objectives of the course are twofold. First, the course addresses the behavioral dimension of the use of management control systems. Students are expected to learn how management control systems can actually drive behaviors and decision making in complex organizations. Second, the course points out how to effectively design and implement management control systems in different organizational settings.

At the end of the course, students will be able to:

- know and understand the behavioral dimension of the use of management control systems, as well as the contingency approach to the design of such systems in different organizational settings;
- apply the key principles and tools illustrated throughout the course (e.g., (organizational control mechanisms, Management By Objectives and compensation systems, transfer prices, design of management control systems);
- critically interpret the information processed and produced by management control systems, formulating independent judgments, also in case of limited information and in complex environments;
- communicate clearly his/her conclusions gained from the interpretation of the information processed and produced by management control systems, so as to support organizational decision-making with appropriate arguments;
- advance in management control systems studies in a mostly self-directed and autonomous way.

Course content

Module 1: the behavioral dimension of management control systems (organizational control mechanisms, Management By Objectives and compensation systems, transfer prices, design of management control systems).

Module 2: management control systems design and implementation in different organizational settings (service organizations, non-profit organizations, healthcare organizations, project organizations).

Reading list

S. Baraldi, Course of Management Control Systems (part 1): teaching materials, EDUCatt, 2013.
A Cifalinò, Course of Management Control Systems (part 2): teaching materials, EDUCatt, 2014.

Teaching method

Teaching methods will stimulate learning by doing and will require a full participation by students. Case histories and business cases will be frequently discussed.

Assessment method and criteria

Attending students are evaluated through interim tests (4 tests per module, i.e. 8 tests in total). Each test includes 2 open questions and 1 short business case. The tests are scheduled as follows: six tests during the classes, one test at the end of module 1, and the last one at the end of module 2. Students are assessed according to the best 3 grades received on their 4 tests in each module. Finally, students receive an average mark.



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Not attending students and/or students who fail more than 1 test per module will be assessed according to standard rules. A standard exam consists of a written test (2 open questions, 1 short business case) on the whole program of the course (including case studies).

Notes and prerequisites

Basic knowledge of management accounting is required. Students who do not have such knowledge are responsible for acquiring it to the extent necessary during the course.

Further information can be found on the lecturer's.