

Management Control (F000688)

Course size *(nominal values; actual values may depend on programme)*

Credits 6.0 **Study time 180 h**

Course offerings and teaching methods in academic year 2025-2026

A (semester 2)	English	Gent	independent work	0.0h
			group work	0.0h
			lecture	
			seminar	0.0h

Lecturers in academic year 2025-2026

Hoozée, Sophie	EB22	lecturer-in-charge
Maussen, Sophie	EB22	co-lecturer

Offered in the following programmes in 2025-2026

	crdts	offering
Master of Science in Teaching in Economics(main subject Business Economics)	6	A
Master of Science in Business Economics (main subject Accountancy)	6	A
Master of Science in Business Economics (Double Degree)(main subject Accountancy)	6	A
Master of Science in Complementary Studies in Business Economics(main subject Business Economics)	6	A
Master of Science in Business Economics (Double Degree)(main subject Corporate Finance)	6	A
Master of Science in Business Economics (main subject Corporate Finance)	6	A
Master of Science in Business Economics (Double Degree)(main subject Marketing)	6	A
Master of Science in Business Economics (main subject Marketing)	6	A
Exchange programme in Economics and Business Administration	6	A

Teaching languages

English

Keywords

Responsibility centres, budgeting, performance measurement, reward systems, strategic alignment, management control package, psychological need-supportive controls, sustainability controls

Position of the course

The purpose of this course is to provide students with insight into the concepts and frameworks of management control, with a special focus on the results of academic research and motivational psychology. Students learn to understand the complex interplay between sub-elements of management control systems and trade-offs between alternative design choices in order to configure an optimal control package in line with the organizational goals. Next to economic goals, sustainability goals are also explicitly addressed.

All sessions are organized in block 1 of the second semester. During this intensive period, several continuous assessments will take place in order to enable students to master the different skills. There is no periodic evaluation (written final exam).

Contents

- Management control structure
- Managing cost centres
- Managing profit centres
- Managing investment centres
- Transfer pricing

- Management control process
 - Budgeting
 - Variance analysis
 - Target setting
 - Integrated performance measurement: the balanced scorecard
 - Performance evaluation and reward systems
- Management control culture
- Optimal management control system configurations
- Controlling and corporate social responsibility
 - Controls in hybrid organizations, eco-controls and sustainability controls
 - Self-determination theory
 - Ethical aspects of the role of the controller

Initial competences

For exchange students, there is a short admission test on fundamental cost and management accounting concepts before the start of the course.

Final competences

- 1 Illustrate management control concepts and frameworks
- 2 Develop initiatives for improvement based on performance information
- 3 Design an optimal management control system
- 4 Creatively apply academic and practice-oriented concepts and frameworks of management control to solve complex business economic problems
- 5 Critically reflect on the role of the controller in an organization
- 6 Configure an effective package of psychological need-supportive management control practices to execute the strategy of contemporary organizations striving for financial as well as sustainability objectives

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

Conditions for exam contract

This course unit cannot be taken via an exam contract

Teaching methods

Group work, Seminar, Lecture, Independent work

Extra information on the teaching methods

The course organization is extremely interactive. During the first session, the different teaching and evaluation methods will be explained in detail. Attendance of this first session is compulsory. During the online lectures, theoretical concepts are explained.

To translate the different management control concepts and methods into practice and integrate the content of different courses, students actively work on various assignments, intensively coached by the instructor. A part of the assignments is a collaboration with our two Enlight partners Groningen University (the Netherlands) and University of Galway (Ireland).

Study material

Type: Handbook

Name: Management Accounting and Control: Performance Management for Sustainable Business

Indicative price: € 37

Optional: no

Language : English

Author : Hoozée, S., Maussen, S., Everaert, P. , Bruggeman, W.

Oldest Usable Edition : 2026, Athena Uitgevers

Online Available : No

Available through Student Association : Yes

Usability and Lifetime within the Course Unit : regularly

References

Course content-related study coaching

Thanks to the interactive approach of this course, interaction with the instructor should be natural.

Assessment moments

continuous assessment

Examination methods in case of periodic assessment during the first examination period

Examination methods in case of periodic assessment during the second examination period

Examination methods in case of permanent assessment

Oral assessment, Skills test, Participation, Peer and/or self assessment, Written assessment, Assignment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible in modified form

Extra information on the examination methods

The assessment is entirely continuous. Attendance of the first session is compulsory. Attendance is also compulsory during the various evaluation moments: students who are absent without justification, cannot pass this course. Justified absences should be reported in advance by email to the instructor. There is also a written group assignment as well as an individual written exam.

Calculation of the examination mark

100% continuous assessment: the evaluation is based on the content of the team assignments, as well as on effort. To determine individual scores, there is also an individual evaluation and the results of the peer assessment are taken into account as well. The responsible lecturer retains the responsibility of the final evaluation.

Facilities for Working Students

Working students should contact the instructor before the first session. Depending on their individual situation, their absence may be tolerated for some parts of the course. In such instances, a tailor-made solution will be developed.