

**SYLLABUS
MANAGEMENT CONTROL SYSTEM**

Instructor:

Dr. Hardo Basuki, M.Soc.Sc., CSA, CA.

Course Description

Management control system is a course that introduce students to management dilemmas on how to implement corporate strategies. This course is designed to provide knowledge, insight, and analytical skills related to how a corporation's executives design and implement the management system that are used to plan and control the company's performance. This course deals mainly with strategic planning, budgeting, responsibility centers, resource allocation, performance measurement , rewards , transfer pricing, and behavioural aspects of human and organization in the context of achieving individual as well as organizational goals. After completing this course, the students are expected to be able to evaluate or to design effective management control systems.

Textbook

Anthony, Robert N and V. Govindarajan (2007), *Management Control Systems*, 12th edition, Boston: McGraw Hill.

Grading system

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| • Mid term exam | 30% |
| • Final exam | 30% |
| • Class and case discussion | 25% |
| • Term paper | 15% |

Teaching methods

- This course does require students to read the textbook and do a lot of exercises available in the end of each chapter. It is expected that students will be an active discussant in every session and an instructor explains briefly important stuffs that are related to discussed topic and raises relevant questions or issues.
- Students will be randomly chosen to explain a selected reading topic and discuss a real-life cases in the textbook.

- Students are required to submit one big paper at the end of the term. The paper could be either a theoretical paper (15 pages) or an applied paper (20 pages). The paper should have an abstract, introduction, main ideas and references.

Course Schedule.

Meeting Year 2018	<i>Assignments</i>		Groups
	<i>Theory</i>	<i>Cases</i>	
1	Chapter 1: The Nature of Management Control System Chapter 2: Understanding Strategy		----
2	Chapter 3: Behaviour in Organization	Case 3-1: Southwest Airline Corp.	Ambar Puspa Arum
3	Chapter 4: Revenue and Expense Centers	Case 4-4: Whiz Calculator Company	Kuspratama
4	Chapter 5: Profit Centers	Case 5-4: Abrams Company	Lady Ayu Anggraeni
5	Chapter 6: Transfer Pricing	Case 6-3: General Appliance Corporation	Muhammad Mu'az
6	Chapter 7: Measuring and Controlling Assets Employed	Case 7-5: Dell Computer Corporation	Petrus Fraidylegif Putra Djatu
7	Chapter 8: Strategic Planning	Case 8-4: Emerson Electric Company	Risma Budi Prihanisa
	Mid-term Exam		
8	Chapter 9: Budget Preparation	Case 9-1: New York Times	Ujang Hartato
9	Chapter 10: Analyzing Financial Performance Reports	Case 10-3: Galvor Company.	Yogka Arief Pratama

10	Chapter 11 : Performance Measurement	Case 11-4: Enager Industries, Inc.	Za'imatus Zahra
11	Chapter 12: Management Compensation	Case 12-3 Worthington Industries	
12	Chapter 13: Control for Differentiated Strategies	Case 13-3: Texas Instruments & Hewlett Packard	
13	Chapter 14: Service Organization	Case 14-4: Piedmont University	
14	Chapter 15: Multinational Organization	Case 15-5: Xerox Corporation	
	Final Exam		
