



SYLLABUS

COURSE DESCRIPTION		
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation		
Course Title: Management Control Systems		
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: <input type="checkbox"/> Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/> Master and PhD		
Course Type:		
Master: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory		Doctorate: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllershhip and Governance		
Research Line: Management Control and Performance Evaluation		
COURSE PURPOSE		
<p>a) Knowledge – provide the student with knowledge on theories that consubstantiates the Management Control Systems (MCS);</p> <p>b) Skills – develop students' intellectual abilities to understand the fundamentals of Management Control Systems and critically analyze the process of their application; and</p> <p>a) Attitude - motivate the student to conduct research in this area of knowledge and present them in scientific events, for later publication in journals.</p>		
COURSE DESCRIPTION		
<p>Fundamentals of Management Control Systems (MCS). Paradigms of MCS research: economic, contingent, organizational and behavioral. Design and use of MCS in structural and behavioral perspectives. MCS theoretical models and frameworks. Process of MCS implementation and organizational environment. Process of adaptation and change of MCS and organizational culture, institutionalization/deinstitutionalization of rules and routines and relations of power/resistance. Association of Organizational, Sociological and Psychological Theories with MCS elements.</p>		
COURSE CONTENT		
<p>1. Design and use of MCS</p> <ul style="list-style-type: none"> ✓ Fundamentals of Management Control Systems (MCS). ✓ Paradigms of empirical research on MCS. ✓ Design of MCS in structural and behavioral perspectives. ✓ Use of MCS in organizational and behavioral perspectives. <p>2. Theoretical models and frameworks of MCS</p> <ul style="list-style-type: none"> ✓ Levers of MCS proposed by Simons (1995). ✓ Models with coercive/enabling and formal/informal controls. ✓ <i>Framework Performance Management and Control (PMC)</i> by Ferreira and Otley (2006). ✓ MCS as a package, according to Malmi and Brown (2008). <p>3. Process of adaptation and change as a consequence of MCS</p> <ul style="list-style-type: none"> ✓ Process of MCS implementation and organizational environment. 		



- ✓ Process MCS adaptation and organizational culture.
- ✓ Institutionalization / deinstitutionalization of MCS rules and routines.
- ✓ Power / resistance relationships in MCS.
- ✓ Changes in MCS versus Organizational, Sociological and Psychological Theories.
- 4. Organizational and sociological aspects related to MCS
 - ✓ Organizational slack: types, measures and motivations for its formation in MCS.
 - ✓ Slack and innovations of products, processes, technology, organization and marketing.
 - ✓ MCS as support for the formation of networks in line with the Actor-Network Theory.
 - ✓ Various organizational and sociological aspects associated to MCS design and use.
- 5. Behavioral aspects related to MCS
 - ✓ Controllability and managerial performance based on MCS.
 - ✓ Conflict and role ambiguity in the design and use of MCS.
 - ✓ Perception of organizational justice in performance evaluation in accordance with the design of MCS.
 - ✓ Burnout syndrome of actors involved in the design and/or use of MCS.
 - ✓ Various psychological aspects associated with MCS design and use.

METHODOLOGY

Previous readings of articles related to the content of the course and its presentation-discussion. Discussions on possible directions to the themes and methodological approaches. Discussion on the proposals of articles and the contributions of the participants.

GRADING POLICY

Presentation-discussion of texts in class (45%); contributions to the directions to the themes and methodological approach (5%); contributions with additional materials on the theme (5%); student's authorship of an article, under the guidance of the course professor (45%).

MAIN REFERENCES

AHRENS, T.; CHAPMAN, C. S. Accounting for flexibility and efficiency: a field study of management control systems in a restaurant chain. **Contemporary Accounting Research**, v. 21, n. 2, p. 271-301, 2004.

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DAVILA, A.; FOSTER, G.; LI, M. The valuation of management control systems in start-up companies: international field-based evidence. **European Accounting Review**, v. 24, n. 2, p. 207-239, 2014.

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FERREIRA, A.; OTLEY, D. The design and use of performance management systems: an extended framework for analysis. **Management Accounting Research**, v. 20, n. 4, 263-282, 2009.

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DAVILA, A.; FOSTER, G.; LI, M. Reasons for management control systems adoption: Insights from product development systems choice by early-stage entrepreneurial companies. **Accounting, Organizations and Society**, v. 34, p. 322-347, 2009.

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