

Subject	Management Control		Semester Credit	Fall-Winter 2
Instructor	Taku Hiramatsu Professor		Subject Code	Compulsory / Elective
			18176032	
Class Schedule	① 10/4 ② 10/11 ③ 10/18 ④ 10/25 ⑤ 11/1 ⑥ 11/8 ⑦ 11/15 ⑧ 11/29 ⑨ 12/6 ⑩ 12/13 ⑪ 12/20 ⑫ 1/10 ⑬ 1/17 ⑭ 1/24 ⑮ 1/31			
Prerequisite	It is not compulsory but the completion of Accounting course is recommended.	Keywords	Control Systems, Responsibility Center, Transfer Price, Strategic Planning, Budgeting,	
Purpose of the program	To understand how corporate managements design and operate the management control systems to implement the corporate strategies.	Objective of the Study	To understand the concepts and retain the techniques of Management Control to be able to manage diversified organizations.	

Outline of the subject	<p>[Content]</p> <ul style="list-style-type: none"> ● Management Control has its origin in the area of management accounting, and it is now a must in decentralized and diversified organizations. ● In this course, “Management Control” is defined as a process with which managers influence other members in the organization to implement the strategies to achieve its goals.” ● Although this course is not techniques oriented, some exercises of calculation are included. <p>[Approach]</p> <ul style="list-style-type: none"> ● Firstly, we review “organization” from a view point of an environment of control. It will include the relationship between organizations and strategies, organization mechanisms which affect execution of strategies and characteristics of various responsible centers. ● Secondly, we review the management control process which includes strategic planning, budgeting, resource allocation, performance measurement evaluation and reward. ● Thirdly we argue the difference of the control systems as a reflection of differentiated strategies, and the difference and common features of multinational organizations in their control systems.
Class management	<p>[Language]</p> <ul style="list-style-type: none"> ● All the lectures and discussion are conducted in English. <p>[Lectures and Discussion]</p> <ul style="list-style-type: none"> ● Each session of this course is conducted in the following manners; <ol style="list-style-type: none"> 1. Participants are expected to read the textbook (reading material) and analyze the assigned case to be ready for the class discussion. 2. Before the case discussion in each session, it is highly recommended that the participants have prior discussions in small groups. 3. In the sessions, after explanation of key points of reading materials, some participants appointed in advance publish their answers for the case questions to lead class discussion. 4. As variation, group presentation and case reports will be included in the course (it depends on the number of participants.)
For Reference	<ul style="list-style-type: none"> ● “Management Control Systems (12th edition)” by Robert Anthony et al. (as main reference) ● “Management Control Systems (European edition)” by Robert Anthony et al. ● 「マネージメントコントロール」横田絵理、金子晋也、有斐閣 ● 「管理会計レクチャー（基礎編）」門田安弘、税務経理協会 ● “Competitive Advantage” by Michael E. Porter, Free Press ● “Time-Driven Active Based Costing” Robert S. Kaplan and Steven Anderson, Harvard Business School Press ● “Balanced Scorecard” Robert S. Kaplan and Davis P. Norton, Harvard Business School Press

**Evaluation
Criteria**

- Attendance and contribution for the class discussion : 40%
- Presentation : 30%, Report : 30%