

Course Title (Subtitle)	Management Control (マネジメント・コントロール)		Term	Fall-Winter
			Day/Period	Sat. 2nd
			Credit	2
Instructor	Prof. Takehiko OGI	Course Code	Required/Elective	Intended Year
		26176113	Elective	1st and 2nd
Schedule	①10/3 ②10/10 ③10/17 ④10/31 ⑤11/7 ⑥11/14 ⑦11/21 ⑧11/28 ⑨12/5 ⑩12/12 ⑪12/19 ⑫1/9 ⑬1/23 ⑭1/30 ⑮2/6			
Prerequisite	N/A	Keywords	Decentralization, Responsibility Center, Transfer Pricing, Strategic Planning, Budgeting, Incentives, Motivation	
Overall Goal	To understand how corporate strategies are implemented in organizations.	Individual Goal	Students should be able to design management control systems for the organizations that each student works at.	

Course Overview	<p>In order to implement a strategy, an organization has to have a systematic process in which higher management influences lower-level managers to take appropriate decisions and actions. This process is called management control, which includes decentralization, strategic planning, budgeting, and designing of incentives and motivation.</p> <p>Organizations are essentially groups of people that work toward shared objectives through cooperation and teamwork. Management control, therefore, emphasizes the importance of organizational culture and the implicit, rather than explicit, ways in which human behavior is determined and influenced.</p> <p>Since the organizational strategy is formulated by the CEO and the board, its implementation is mainly the COO's job. Through this course, you will understand how a COO functions.</p>		
Access to the latest course information	<ul style="list-style-type: none"> ▪ Kyushu University Moodle ▪ QBS Information Board (website) 		
Class Styles	<ul style="list-style-type: none"> ▪ Lecture, seminar ▪ Group work ▪ Presentation ▪ Discussion 	Materials	<ul style="list-style-type: none"> ▪ Electronic media ▪ Textbook, Printed material
Teaching and Learning Methods	<p>The classes will be conducted in English. To make sure everyone understands what is being taught, the instructor will use simple and easy-to-understand English. International students, whose native language is English, will also be requested to do so.</p> <p>The first half of each class will focus on case study discussions for review of the previous session. Students are required to read the case study material before each class and actively participate in the discussions. PowerPoint presentations by the instructor will be conducted in the second half.</p>		
Textbook References	"Management Control Systems, Second European Edition " by Frank Hartman et al. published by McGraw-Hill Education		
Grading Policy	Contribution for the class discussion: 30% Group presentation:40% Final Report: 30%		