



Strategic Management Control for Sustainability & Innovation

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INTRODUCTION OF THE COURSE CONTENT (MAY 18, 2022)

Strategic management control concerns the set of methods, frameworks and “technologies” that allow the organisation to execute all activities and processes necessary for “goal achievement”. These strategic goals are set outside the discipline of “controlling”: management control focuses on execution. This focus is systematic, transparent, dynamic and involves all members of the organisation. Each of these “members” have their own responsibilities and contribute in their own specific way (depending on their expertise, role and function) to the success of the organisation. The strategic management control system, therefore, has as most important objective, to align all these individual contribution, such that coherence and consistency is safeguarded (“goal congruence”).

Thus, management control makes sure that strategies are implemented and executed in the most efficient and effective way possible. This is organisational performance and organisational performance is more than just the sum of all individual performance. Management control indeed focuses on the “added value” of the organisation as such. This is the second most important objective of our discipline: how to go from high-performance individual contributions to overall organisational performance? In other words, how do we add “structural, organisational” capital to “individual, human capital”?

A lot of important decisions have to be made to get there ... Management control helps provide the necessary information for optimal decision making. This is the third important contribution of controlling to management: analysing and synthesizing all relevant information and making sure this information is shared with and understood by all parties involved. In short, optimal decision making is focused efficient and effective goal achievement in a “controlled” way.

This course will focus on sustainability and innovation. How do we move towards sustainable business? How do we innovate in a controlled way, i.e. in function of our strategic goals? Why is control so important for really including sustainability and innovation into the business performance management systems? Why is inclusive, critical thinking so important? How does diversity add value to organisational capitals?

What if we use the “wrong” controls? What if we do not include the right “controls”?

All of these questions, and more, will come to the floor in a structured, consistent and coherent way. That is what strategic management control is all about. It is more of an art than a hard science, but scientific insights and empirical learnings play, of course, a major role. It is about “evidence-based” management, no?

LEARNING OBJECTIVES

1. Students demonstrate the capability of applying knowledge, insight and problem-solving skills to semi-structured or unstructured management control challenges and problems.
2. Students have the capability to integrate various perspectives when encountering complex problems in the field of managerial control with a focus on innovation, change, sustainability and inclusive decision making.
3. Students possess insights and skills to critically reflect on developments and proposed solutions to the above mentioned challenges and problems.
4. Students possess intercultural skills and are able to operate in an international/global business setting.
5. Students are capable in self-directed learning and critical reflection and demonstrate a professional attitude (competitive collaboration, open-mindedness, performance-driven resilience & perseverance).

During the course, and after an introduction of the topics (Sustainability; Innovation & Change; Inclusive Decision Making), students study academic articles, present these articles, give examples, lead a discussion and give formal feedback (peer learning assessment).

The academic articles are related, but it is the students’ contribution to present them in a structured way and analyse complex problems by using the (diverse) insights in an interactive and participative learning process.

A critical opinion is necessary, both in assessing the course literature, the discussion thereof, as well as in delivering a feasible solution.

We strive to mix the subgroups of students in such a way that this will form intercultural teams that can deal with the complexity of different cultural background.

PRESENTATION AND DISCUSSION OF ACADEMIC KNOWLEDGE GROUP & INDIVIDUAL ASSIGNMENTS

The purpose of the group-based presentations and of the individual study of academic articles is:

- **to engage in participative and interactive learning:** the material presented by the groups is assessed by the participants (peer assessment) and by the professor. The material is also part of the material to study for the final exam;
- **to focus on the communication and “pedagogical” skills and competences (knowledge transfer & sharing):** in professional life, team leaders will have to instruct, inform their team members and share the knowledge and insights they have gained;
- **to apply academic and theoretical thinking to real-life settings** and to communicate the research or theoretical findings in the format of “executive business language”;
- last but not least: **to accept from and give feedback to their peers** on the performance concerning all the above (including the learning objectives).

PARTICIPATIVE LEARNING AND ASSESS-MENT: A PEER DRIVEN PROCESS

Students not only take co-responsibility for the teaching process, but also for the evaluation and performance assessment process, which is an equally important part of the learning process.

Students therefore have a direct role in the assessment process:

- they are **formal discussants and evaluators** of the presentations by their peers/fellow students;
- they are themselves evaluated by the professor on the **quality of their feedback to their peers** (fellow students).

The course constitutes of 7 plenary meetings (lectures and presentations) and 3 group work sessions. The professor takes the floor during four of these plenary meetings (lectures introducing and framing the topics & closing lecture). Group presentations and

discussions take place during the other 3 plenary meetings (summarized by the professor).

To summarize, each student:

- is member of a group responsible for covering a part of the discussion on the topic assigned to the group (20% of the final grade);
- is member of a group that formally discusses the work presented by their fellow students (10% of the final grade);
- writes an individual essay related to the topic, using additional literature (of their own choice) (15 % of the total grade);
- participates in the final exam (55% of the total grade).

OVERALL EVALUATION, ASSESSMENT AND EXAMINATION

The overall course grade for each individual student is composed as follows:

- exam 55 % of the total grade (professor evaluates):

The examination for this course normally takes place in May/June 2022. If the student fails (a score of less than 27,5/55 on the exam, a re-sit is required. In this case, the other partial grades are maintained for the re-sit, but are NOT calculated in the total grade for the first session of the examination;

- the preparation for the final exam is a set of “take-home” assignments/essays (open book preparation, internet connection permitted). Before the oral part, the student submits his/her answers/essays and during the oral part of the exam, the student and the professor will discuss the student’s essays (probably via recorded Microsoft Teams);

- group work 20% of the total grade (10% professor & 10% group peer evaluation);

The group assignment consists of the presentation and discussion (peer review grading) of academic articles related to (one of the three) the topics of the course;

- individual case work 15% of the total grade (professor evaluates)

The individual assignment consists of a 5 page essay based on a case study (to be determined) and on a “relevant literature search” by the student in the context of this case study;

The criteria for the peer evaluation of the group work are as follows:

1. **The introduction** of the presentation clearly describes the background and rationale of the work, articulates the purpose of the research presented, states the originality and the contribution to knowledge (including scientifically relevant problem definition and indication of practical relevance);
2. **The main explanation of the theoretical framework** presented accurately discusses the general relationships of things related to the research problem, keeps in mind the theories discussed in class and provides accurate guidance on the tools and methods employed (including research design, motivation of why the chosen investigation method is the most appropriate one for the problem statement, results of the pilot (if applicable), the actual data collection process (if applicable), an explanation of how data analysis worked in practice (if applicable), ...
3. **Conclusions and discussion:** there is a clear presentation of the results in logical order while answering the research questions on the one hand and interpretations thereof on the other hand, and of the limitations of the research results. Suggestions and recommendations are given if appropriate.
4. **Assessment of the style, grammar, ...** of the presentation.

*These criteria are to be used by the “discussant(s)” when giving feedback and evaluating the group presentation and the individual work. Discussant(s) are expected to submit their formal feedback using these criteria **in a written assessment report (max. 2 pages) submitted together with the final exam.***

COURSE STRUCTURE & TIMELINE

The course consists of two parts. The first part will introduce some contemporary management control models like, e.g. Robert Simon’s “Levers of Control” framework. In part two, will use this controlling framework to adapt and extend it with respect to sustainability and innovation. The second part will consist of (interactive) key overview lectures, after which the students themselves take the floor with presentations and (structured) discussions.

The lecturer will provide the students with mandatory reading material to be used for these presentations and discussions.

A precise course schedule will be announced in due time.

TIMELINE & DEADLINES:

Group assignment:

The group presenting and the group discussing the presentation, both hand in their group work (presentations) **ONE WEEK AFTER** their presentation and discussion.

Individual assignment:

Each student hands in the individual assignment **together with the final exam preparation** (date to be confirmed).

BIBLIOGRAPHY - REFERENCES

Reading for all:

These readings – some of them are mandatory, to be announced in due time – are key to understanding and broadening your insights on the topics discussed in class. The articles listed below will be available on UV (Université Virtuelle)

- Aczel et al. 2015
- Alvessen & Spicer 2012
- Ball & Milne 2005
- Bedford 2015
- Davila et al. 2009
- Epstein et al. 2010
- Frattini et al. 2009
- Frezatti et al. 2017
- Lopez-Valeiras et al. 2015
- Mella 2017
- Renaud 2014
- Schaltegger & Burritt 2010
- Scodanibbio 2012

Further suggested readings for those interested (TFE, general interest, literature search for individual assignment, ...) can be obtained. Just ask your professor!
