Course: Business Control — credits: 5

Course code	IFCB20BC1C
Name	Business Control
Study year	2026-2027
ECTS credits	5
Language	English
Coordinator	B. Baldew
Modes of delivery	Assignment Lecture Problem-based learning Project-based learning
Assessments	Business Control - Assignment

Learning outcomes

1. The student understands and formulates his own vision on tasks and responsibilities of a business controller and links the various areas of expertise such as business strategy, management accounting, management control and internal control and accounting information systems (ICAIS)
2. For an organization the student defines the need for information necessary for managing and controlling, appropriate for the internal and external context. It specifically concerns the need for information stemming from the need for management accounting and management control activities as mentioned in learning outcomes 2 and 3. The student uses standard models.
3. The student evaluates and designs the management control system, keeping business strategies and accountability centres into account.
4. As a business controller the student evaluates and designs a system of performance measurements with the aim to advise on efficiency and effectiveness of business processes.
5. The student makes analyses belonging to the area of Management Accounting, including (for instance) budgetting, cost accounting, scenario analyses, gap/disparity analyses and investment calculations and het advises management on the basis of them.
6. The student evaluates and designs a system of risk management aimed at efficient and effective operations management, reliability of internal and external reporting and complying with laws and regulations. With these aspects in mind he describes relevant internal control risks for the organization, using valid models and theories
7. The student sets up administrative processes including internal control systems.

Content

In this block you will take on the role of a business controller who advises the owner of a company (Spar Appel supermarket) on managerial accounting, control, business risks and management information systems. The occasion is that the company wants to expand their business (and after expansion) maintain a firm grip on the company’s financial situation now and in the future.
The course of Business Control goes deeper into the function of a business controller. The course is related to the course of Business Strategy and Risk (BSR), which goes deeper into the role of strategic partner in business as a part of the controller’s function. Led by weekly assignments in the case the student learns to perform analyses for the company to be able to make decisions. The student will advise on decisions that need to be taken. These decisions will lead to a need for information within an organization. The student will therefore set up a planning and control system based on accepted models and theories and will advise management on efficiency, effectivity and risk management. The student will make a final report on the tasks and responsibilities of the business controller and will make the link between the different aspects of the job. This report is an individual product

Example of professional tasks and products:

1. Strategic Control Model
2. Responsibility/accounting model
3. Pricing model
4. Investment analysis
5. Budgeting model
6. Performance management model
7. Planning & Control Cycle in Service companies
8. Risk Management
9. Risk analysis
10. MIS reliability
11. MIS relevance

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