PhD Seminar  
Management Control and Risk Management  
ADMI 860/4 B  
Winter 2019  
John Molson School of Business - Concordia University

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Time and Room: Wednesdays, 9H00-12H00, Room MB 3.255

Purpose of the Seminar
The performance of an organization, irrespective of its nature, context or status, ultimately rests on the effectiveness of its management control systems. In that context, the purpose of this seminar is threefold. First, it aims to provide a comprehensive review of current research in management control, encompassing costing systems, control mechanisms, incentives, performance measurement, governance and risk management. Second, it offers an overview of the various theories used to investigate management controls’ research questions. Third, it presents and discusses the key methodologies adopted by researchers in the area. By the end of the seminar, participants should have a comprehensive understanding of the multi-dimensional nature of management control’s research.

Pedagogical Approach

1) Class participation (25%)

As a research seminar, active involvement by all students is essential. The class participation grade will be based on the professor’s assessment of the relative contribution of each student.

Discussion leader: Each student will prepare a presentation and lead the discussion for assigned articles/paper(s). The student will prepare a handout, with copies for all students and professor. Discussion leader will provide an analysis covering a) usefulness of results (0.5 page), b) what YOU have learned from the paper (0.5 page) and c), what should be done to improve the paper (1.0 page); so total 2 pages. Each week, a letter grade will be given by the professor reflecting the evaluation of the overall quality of the analysis provided.

Article analysis: Student will analyse all papers covering the format above, from a) to c). Articles’ analyses are in addition to the analysis prepared as a discussion leader. Students will
participate by asking insightful questions. The purpose of this part of the seminar is to provide students with an opportunity to learn and evaluate the quality of research.

Weekly presentations as discussion leader and class participant will accumulate up to 25% of the Final Grade.

2) Research paper (65%)

Each student will prepare a research paper dealing with a topic relevant to management control research and suitable for submission to an academic conference. A draft of your research proposal including a summary of the topic, motivations, research question(s) and theory (max. 3 pages) is due on March 11, 2019, and the Final version of the research paper is due on April 22, 2019. Failure to submit the research paper on time will result in an incomplete grade.

The final paper has to identify a problem relevant to management accounting/control research, and describe how the problem will be addressed. The paper’s structure has to follow the typical outline: I. Introduction and motivation (research question(s) and what will be done about it), II. Literature review (to support your position, relevant research frameworks/theories, hypotheses, research model), III. Method (to carry out your research, sample, variables to be measure and test, data sources, statistics), and IV. Usefulness of results. For instance, the research paper can take the form of a proposed empirical study or a conceptual paper. The paper should not exceed 20 pages in length, including references, tables, and figures.

Research paper presentations: Presentations of research papers are scheduled for April 10, 2019. Each student will prepare a PowerPoint presentation of around 20 minutes. The grade for the presentation will be included as part of the grade for the paper itself. The research paper and its presentation will accumulate up to 65% of the Final grade.

3) Involvement in Research Workshops and Presentations (10%)

Students have to attend the research workshops and seminars in the Joint Program, presentations of candidates at the department, and other forums considered pertinent by the professors. A critic (one page) of papers/materials presented has to be submitted two days after the event. We encourage students to ask a prepared question during presentations. These participation activities will accumulate up to 10% of the Final grade.

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1. MCS Research: State of the Art and Current Trends (January 09) | Michel Magnan


2. MCS Frameworks (January 16) Emilio Boulianne


3. Control and Budgeting (January 23) Emilio Boulianne


4. Strategic Performance Management Systems (January 30) Emilio Boulianne


5. Management Control in Network Settings (Feb 06)  
Matthaeus Tekathen

**Agenda:**
1. Introduction to Methodology of Qualitative Management Control Research  
3. Discussion of Management Control in Network Settings

**Discussed Papers:**


Tekathen & Dechow, Performance Risk Management, Working Paper (Paper will be provided two weeks before the class)

**Reading supplements: Methodological Papers for Interpretive Accounting Research:**


**6. MCS and the Accounting Profession** (February 13)  


**7. Organizational Structure and External Reporting** (February 20)  


**8. Risk Management: Social Construction or Effective Tool?** (Feb 27)  


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9. **Impacts of Emerging Technologies on MCS** (March 06)  


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**Deadline to submit the research proposal’s draft (3 pages): March 11, 2019**

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10. **Performance Management** (March 13)  

Michel Magnan


**11. Sustainability Accounting** (March 20)  
Michel Magnan


**12. Governance and control** (March 27)  
Michel Magnan


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<tr>
<th>13. Annual Workshop in Management Control (ACG)</th>
<th>Boulianne and Magnan</th>
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<td>Friday, March 29, full day, at FSA Laval, Quebec City</td>
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Based on submissions, research papers to review will be assigned.

**Research paper presentations: April 10, 2019**

**Deadline to submit the Research Paper: April 22, 2019**