

USING ROLE PLAYS TO UNDERSTAND AND MANAGE CONTROL SYSTEM BENEFITS AND COSTS

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Abstract

The objective of management control is to encourage employees to undertake the activities which lead to strategy implementation. Management control systems accomplish this goal in two different ways: By encouraging employees to do the right things, and by discouraging employees from doing the wrong things. One of management's biggest challenges is to effectively design management control systems which achieve this goal, while minimizing any unintended negative side effects. This role play leverages insights from practicing managers to illustrate how to manage this tension by asking students to calculate the indirect control system costs and balance these with its direct benefits.

The full text of this paper is not included in the proceedings