

Teaching Management Control: An Analysis of Top MBA Programmes Worldwide

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Abstract. This study uses empirical data to explore the pedagogical aspects of management control teaching in the Financial Times top 100 Master of Business Administration (MBA) programmes. Professors teaching the discipline are surveyed on six pedagogical issues: content covered, teaching/learning methods, student's assessment, teaching/learning materials, instructors' appointment, and weight of the course and challenges. The study finds (1) a higher incidence of the provision of management control topics in MBA programmes than what analysis of curricula would suggest; (2) a uniformity in management control topics taught despite a lack of any specific theoretical framework; (3) a dominance of case discussion as a teaching method despite its critics; (4) professors in American business schools have a higher level of autonomy than European professors in organizing courses; and (5) the outlook of management control teaching in MBA programmes seems to be better in European rather than American business schools.

Keywords: MBA programme, management accounting education, pedagogy.

1. Introduction

A recurring topic in conversations with professors is the scant knowledge of management control among non-accounting faculty members. This unfamiliarity with management control is surprising, as it is considered “a core function of management” (Merchant & Van der Stede 2017, p. xiii).

A significant aspect of any business programme is content, as the curriculum is important to the applicant, employer, and business school (Baruch & Leeming 1996). The curriculum of a programme reveals skills and capabilities of the school and a reflection of its strategy (Segev, Raveh, & Farjoun 1999), and accordingly, there are several studies on how disciplines are taught in Master of Business Administration (MBA) programmes, though there is no study on how management control is taught.

Drawing on discussions with colleagues and on nearly twenty years of MBA teaching experience in ranked business schools, this study aims to present empirical results of exploring pedagogical aspects of management control

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teaching in top-ranked MBA programmes worldwide. School and programme rankings, beginning with the *Bloomberg Businessweek* survey in 1988 and followed by subsequent undertakings by *The Economist*, *Forbes*, the *Financial Times*, or *The Wall Street Journal*, have catalysed increasing public attention to MBA programmes (Murray 2011).

This study is especially relevant when the provision of management accounting for MBA programmes is being questioned. In Merchant's words, "When university administrators want to squeeze in a new required course or just allow students more electives, management accounting courses seem among the first to go" (Merchant 2013, p. 69). Public and academic interest has inspired significant research focusing on MBA curriculum, faculty, students, alumni, and employers (Datar, Garvin, & Cullen 2011; Murray 2011; Navarro 2008; Rubin & Dierdorff 2009; Schlegelmilch & Howard 2011; Stoten 2018; Thaker 2015). However, no research exists on how management control is taught in MBA programmes, and literature on management accounting education is limited to a single pedagogical aspect, either contents of the subject or teaching methods, with many describing personal experiences and rarely focused on MBA programmes. To date, there is no comprehensive research on the pedagogical aspects of management accounting education, much less on management control.

The present exploratory study extends the literature on how specific subject areas are taught in MBA programmes, including operations, ethics, organisational behaviour, strategy, and management control, contributing to the body of work on management accounting education.

This study surveys professors teaching management control in the top 100 MBA programmes, as ranked by the *Financial Times*, addressing six pedagogical issues: (1) topics/content covered in the MBA programme, (2) teaching/learning methods, (3) student's assessments, (4) teaching/learning materials, (5) instructor appointments, and (6) weight of the course and challenges. Due to the exploratory nature of the study and the small population surveyed, descriptive statistical analyses such as frequencies, percentages, and means are employed.

The paper is organized as follows: Section 2 reviews literature on the relevance of MBA programmes, relevant pedagogical aspects of teaching specific subjects, management accounting education, and management control education. Section 3 describes the methodology used, and Section 4 follows with an analysis of results of the survey. Section 5 discusses the results, and Section 6 provides concluding remarks.

2. Literature Review and Pedagogical Aspects

MBA programmes have been called the flagship of business studies education (Baruch 2009). The number of programmes has growth every year worldwide as more colleges offer this graduate business education (Gupta & Bennett 2014),