

Abstract

Management Control Systems (MCS) are not well explored in the German speaking literature. Thus this diploma thesis includes first a theoretical introduction into this topic. In the second part the results of a conducted meta-analysis are presented. Finally as a conclusion of the findings an own design suggestion for MCS follows.

Management Control includes all leading processes for operating and handling a company. The system is helpful for planning, implementing, realizing and evaluating as well. MCS should facilitate controlling and managing a company to reach the preset business targets.

The design of MCS depends on the individual situation and the available resources of the respective company. It is essential for the company's success that the design of the system considers the corporate strategy as well as the organization structure and the external movement. A possible use of an incentive system should be orientated on the preset business targets.

An efficient and effective MCS should be flexible and contains different elements. Two distinguished design suggestions of Simons and Merchant & van der Stede will be presented in this diploma thesis and extended because they served as starting basis for the own design suggestion.

The design should be as easy as possible and as difficult as necessary because employees are only able to realize things and targets that they really understand. Furthermore the goals of the company have to be measurable in order that it can check the performance. An applicative instrument for MCS is the Balanced Scorecard, which is the most commonly used control element.

The results of the meta-analysis were similar as the gist of the literature. One important finding was the underdevelopment of MCS in companies. One reason could be that the implementation is very complex and sometimes the required resources do not exist.