

Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

5 credits	30.0 h	Q2
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**This biannual learning unit is not being organized in 2020-2021 !**

Teacher(s)	Cerrada Cristia Karine ;Miche Bernard ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	Coordinated series of topics consisting of: 1. Introduction to management control 2. Cost accumulation for inventory valuation and profit measurement 3. Information for decision-making 4. Information for planning, control and performance measurement 5. Strategic management control
Aims	<p><b>Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO:</b></p> <ul style="list-style-type: none"> <li>• 1. Corporate citizenship 1.1. 'Look critically ' 1.3. Decide and act responsibly ' 2. Combine knowledge 2.1. Master a core knowledge.. 2.3. Articulate and apply the acquired knowledge ' 3. A scientific and pragmatic approach 3.1. Conduct an analytical reasoning ' 3.2. Collect, select and analyze information , ' 3.3.Consider problems using a pragmatic approach , ' 3.4. Perceptively synthesize 'diagnosis ' 3.5.Produce implementable solutions' 4. Entrepreneurship and ability to evolve 4.1.Reflect on and evolve content, process and aims of professional practices. 4.2. Initiate, develop and implement ideas around a new product, service, process ' 5. Work in interdisciplinary environment 5.1.Understand the inner workings of an organization ' 5.2.Position ... the functioning of an organization, in its ...socio-economic dimensions' 5.3.Understand and establish their own role and scope for action ' 7.Apply management topics to its business 7.2. Clearly define the aims of its activity ' 7.3. Disseminate rigorous management approach ' 8. Listening and Communication 8.1. Persuade and negotiate ' 8.2. Express a clear and structured message' 9. Enlargment of its own competencies 9.1. Personal development ' 9.2. Quick and autonomous study' 9.3. Questioning and development fo its own paradigms'</li> </ul> <p><b>At the end of this course, the student will be able to:</b></p> <ul style="list-style-type: none"> <li>• - The course objective is to provide students with fundamental insights into the core management control principles. Based on a comprehensive understanding, students will be technically able (i) to evaluate the income effects of alternative cost accumulation systems, (ii) to help managers make sound decisions, (iii) to implement those decisions through control procedures, and (iv) to ensure the global coherence between control procedures and the business strategy. Therefore, this course is concerned with both cost accounting and strategic management.- In addition, the course aims to enrich students' management control language, and hence to develop competences of communication.</li> </ul> <p>-----</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Evaluation methods	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> An oral presentation of a group's work with an individual evaluation.
Teaching methods	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> The course combines, on the one hand, theoretical explanations and exercises and, on the other hand business cases. These business cases aim to initiate students into some pragmatic aspects of management control and to create and feed debates on management control issues faced by professionals today. students will work in groups on a business case. Part of this work will be done during the class. The oral presentation of this work will be done during the exam session.
Content	The content of the course includes the following topics: Part 1. Introduction to management control x Differences between financial and managerial accounting x Vocabulary and concepts of management control professionals Part 2. Cost accumulation for inventory valuation and profit measurement x Job costing system x Process costing system x Activity-based costing system x Income effects of alternative cost accumulation systems Part 3. Information for decision-making x Cost-Volume-Profit (CVP) analysis x Measuring relevant costs and revenues Part 4. Information

	for planning, control and performance measurement x Budgeting process x Standard costing and variance analysis Part 5. Strategic management control
Bibliography	<ul style="list-style-type: none"> <li>• De Rongé, Y. (2013). Comptabilité de gestion. 3ème ed. Edition De Boeck. non obligatoire</li> </ul> <p>: Pas de syllabus. . DIAPORAMA non obligatoire et disponible en ligne . Pas de dossier de lectures. . Les supports disponibles en ligne sont sur moodle.</p>
Other infos	Lecturers's PowerPoint presentations will be available on moodle (pdf format).
Faculty or entity in charge	CLSM

**Programmes containing this learning unit (UE)**

Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management (shift schedule)	GEHD2M1	5		