

5.0 credits	30.0 h	2q
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Teacher(s) :	Sarens Gerrit ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Main themes :	<ul style="list-style-type: none"> - Basic philosophy of management accounting - Cost management concepts and cost behavior - Traditional cost management systems - Activity-based costing - Total-life cycle costing - Target costing, kaizen costing, environmental costing - Performance measurement - Balanced scorecard - Budgeting
Aims :	<ul style="list-style-type: none"> - Possessing theoretical and methodological knowledge on advanced cost management practices; - Being able to reflect critically on advanced management accounting and cost management practices; - Being able to implement a broad range of advanced cost management instruments. <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>
Content :	<p>Content</p> <p>Management control at the crossroads of strategic planning and operational control</p> <p>Role and functions of the controller</p> <p>Decentralization and responsibility centers</p> <p>ABC/ABM model</p> <p>Strategic cost management</p> <p>Target costing</p> <p>Budgets, budgetary control and variance analysis</p> <p>Transfer pricing</p> <p>Performance Measures</p> <p>Reporting and Balanced Scorecards</p> <p>ERP and Management Control</p> <p>Methods</p> <p>Combination of classes, individual readings, teamwork on real-life case studies and class presentations</p> <p>In-class activities</p> <p>x0 Lectures</p> <p>x0 Exercices/PT</p> <p>x0 Problem based learning</p> <p>At home activities</p> <p>x0 Readings to prepare the lecture</p> <p>x0 Exercices to prepare the lecture</p> <p>x0 Paper work</p> <p>x0 Students presentation</p>

<p>Other infos :</p>	<p>Prerequisites (ideally in terms of competencies) Cost accounting course</p> <p>Evaluation : Class participation and oral examination, in French or English Written individual exam, group and or individual papers, participation in the classroom</p> <p>Support : : Livre : Contrôle de gestion, Pearson Education, Paris, 2005 Slides provided through icampus</p> <p>References : Provided during the class</p> <p>Corporate features x0 conference x0 corporate guest</p> <p>Skills x0 presentation skills x0 writing skills x0 team work x0 individual autonomy x0 problem solving x0 decision making x0 time management x0 critical thinking</p> <p>Techniques and tools for teaching and learning x0 IT tools x0 modelling x0 quantitative methods x0 qualitative methods</p>
<p>Cycle and year of study :</p>	<p>> Master [120] in Management > Master 120 of arts in Business engineering > Master [120] in Business Engineering</p>
<p>Faculty or entity in charge:</p>	<p>CLSM</p>