LLSMS2101

2013-2014

Management Accounting (in English)

5.0 credits	30.0 h	2q

Teacher(s) :	Sarens Gerrit ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Main themes :	- Basic philosphy of management accounting - Cost management concepts and cost behavior - Traditionla cost management systems - Activity-based costing - Total-life cycle costing - Target costing, kaizen costing, environmental costing - Performance measurement - Balanced scorecard - Budgeting
Aims :	- 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 rande of advanced cost management instruments. *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".*
Content :	Content Management control at the crossroads of strategic planning and operational control Role and functions of the controller Decentralization and responsibility centers ABC/ABM model Strategic cost management Target costing Budgets, budgetary control and variance analysis Transfer pricing Performance Measures Reporting and Balanced Scorecards ERP and Management Control Methods Combination of classes, individual readings, teamwork on real-life case studies and class presentations In-class activities x0 Lectures x0 Exercices/PT x0 Problem based learning At home activities x0 Readings to prepare the lecture x0 Exercices to prepare the lecture x0 Paper work x0 Students presentation

Other infos :	Prerequisites (ideally in terms of competiencies)Cost accounting course
	Evaluation : Class participation and oral examination, in French or English Written individual exam, group and or individualk papers, participation in the classroom
	Support : : Livre : Contrôle de gestion, Pearson Education, Paris, 2005 Slides provided through icampus
	References : Provided during the class
	Corporate features x0 conference x0 corporate guest
	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
	Techniques and tools for teaching and learning x0 IT tools x0 modelling x0 quantitative methods x0 qualitative methods
Cycle and year of study :	> Master [120] in Management > Master [120] in Business engineering > Master [120] in Business Engineering > Master [120] in Management
Faculty or entity in charge:	CLSM