





5.0 credits	30.0 h	1q
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Teacher(s) :	De Rongé Yves ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	The scope of the course is to look how the strategy of an organization can be implemented in the various functions of an organization (operations, marketing, HR, ')
Aims :	<p>Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO:</p> <p>-- 1. Corporate citizenship</p> <p>1.1. 'Demonstrate independent reasoning, look critically '</p> <p>1.2. Decide and act by incorporating ethical and humanistic values ,'</p> <p>1.3. Decide and act responsibly '</p> <p>2. Knowledge and reasoning</p> <p>2.1. Master the core knowledge of each area of management.</p> <p>2.3. Articulate the acquired knowledge from different areas</p> <p>2.4. Activate and apply the acquired knowledge '</p> <p>3. A scientific and systematif approach</p> <p>3.1. Conduct a clear, structured, analytical reasoning '</p> <p>3.2. Collect, select and analyze relevant information '</p> <p>3.3. Consider problems using a systemic and holistic approach '</p> <p>3.4. Perceptively synthesize 'demonstrating a certain conceptual distance '</p> <p>3.5. Produce, through analysis and diagnosis, implementable solutions'</p> <p>5. Work effectively in an international and multicultural environment</p> <p>5.1. Understand the inner workings of an organization '</p> <p>5.2. Position ... the functioning of an organization, in its ...socio-economic dimensions'</p> <p>6. Teamwork and leadership</p> <p>6.1. Work in a team...</p> <p>9. Personal and professional development</p> <p>9.1. Independent self-starter '</p> <p>9.4. Quick study, lifelong learner '</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>
Content :	<p>Content</p> <p>Introduction to cost accounting</p> <p>Cost concepts</p> <p>Principles to build a cost accounting system</p> <p>Traditional costing systems</p> <p>Variable, direct costing systems and CVP models for decision making</p> <p>ABC/ABM model</p> <p>Budgets, budgetary control and variance analysis</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>x0Case studies</p> <p>x0</p>
Bibliography :	<p>: No TEXTBOOK. SLIDES compulsory and available on line . BOOK : Yves De Rongé, Comptabilité de gestion, De Boeck Université, 3ème édition, 2013</p> <p>Yves De Rongé, Karine Cerrada, Contrôle de gestion, Pearson Education, Paris, 3ème édition, 2012 not compulsory. No reading file.</p> <p>Supports available on line are on ICAMPUS.</p>

<p>Other infos :</p>	<p>Prerequisites (ideally in terms of competencies) Evaluation : Class participation and oral examination, in French or English Written individual exam, group and or individualk papers, participation in the classroom 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</p>
<p>Faculty or entity in charge:</p>	<p>CLSM</p>

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management	GEST2M	5	-	
Master [120] in Business Engineering	INGM2M	5	-	
Master [120] in Business Engineering	INGE2M	5	-	
Master [120] in Management	GESM2M	5	-	
Master [60] in Management	GEST2M1	5	-	