

Au vu du contexte sanitaire lié à la propagation du coronavirus, les modalités d'organisation et d'évaluation des unités d'enseignement ont pu, dans différentes situations, être adaptées ; ces éventuelles nouvelles modalités ont été -ou seront- communiquées par les enseignant-es aux étudiant-es.

5 crédits	30.0 h	Q2
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Enseignants	Adamsen Kim (supplée Sarens Gerrit) ;de Harlez de Deulin Yannick ;Sarens Gerrit ;
Langue d'enseignement	Anglais
Lieu du cours	Louvain-la-Neuve
Préalables	Financial accounting course (basic and intermediate level)
Thèmes abordés	<ol style="list-style-type: none"> 1. Basic philosophy of management accounting 2. Cost management concepts and cost behavior 3. Traditional cost management systems 4. Activity-based costing 5. Total-life cycle costing 6. Target costing, kaizen costing, environmental costing 7. Performance measurement 8. Balanced scorecard 9. Budgeting
Acquis d'apprentissage	<p>Having regard to the LO of the programme, this activity contributes to the development and acquisition of the following LO:</p> <ol style="list-style-type: none"> 1. Corporate citizenship <ol style="list-style-type: none"> 1.1. Demonstrate independent reasoning, look critically 1.3. Decide and act responsibly 2. Knowledge and reasoning <ol style="list-style-type: none"> 2.1. Master the core knowledge of each area of management. 2.2. Master highly specific knowledge 2.3. Articulate the acquired knowledge from different areas 2.4. Activate and apply the acquired knowledge 3. A scientific and systematic approach <ol style="list-style-type: none"> 3.1. Conduct a clear, structured, analytical reasoning 3.2. Collect, select and analyze relevant information 3.3. Consider problems using a systemic and holistic approach 4. Identify new opportunities, propose creative and useful ideas <ol style="list-style-type: none"> 4.1. Identify new opportunities, propose creative and useful ideas 5. Work effectively in an international and multicultural environment <ol style="list-style-type: none"> 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 8. Communication and interpersonal skills <ol style="list-style-type: none"> 8.1. Express a clear and structured message 9. Personal and professional development <ol style="list-style-type: none"> 9.1. Independent self-starter 9.4. Quick study, lifelong learner <p>-----</p> <p><i>La contribution de cette UE au développement et à la maîtrise des compétences et acquis du (des) programme(s) est accessible à la fin de cette fiche, dans la partie « Programmes/formations proposant cette unité d'enseignement (UE) ».</i></p>

Modes d'évaluation des acquis des étudiants	<p>En raison de la crise du COVID-19, les informations de cette rubrique sont particulièrement susceptibles d'être modifiées.</p> <p>Continuous evaluation</p> <ul style="list-style-type: none"> • Date: -Weeks 1 to 6 Preparatory Reading - End of week 6 or 7 - Group work • Type of evaluation: • Comments: No <p>Evaluation week</p> <ul style="list-style-type: none"> • Oral: No • Written: Yes 3 hours maximum • Unavailability or comments: No <p>Examination session</p> <ul style="list-style-type: none"> • Oral: No • Written: No • Unavailability or comments: No
Méthodes d'enseignement	<p>En raison de la crise du COVID-19, les informations de cette rubrique sont particulièrement susceptibles d'être modifiées.</p> <p>Combination of classes, individual readings, teamwork on real-life case studies and class presentations</p> <p>In-class activities</p> <ul style="list-style-type: none"> • Lectures • Exercices/PT • Problem based learning <p>At home activities</p> <ul style="list-style-type: none"> • Readings to prepare the lecture • Exercices to prepare the lecture • Paper work
Contenu	<p>Management control at the crossroads of strategic planning and operational control</p> <ul style="list-style-type: none"> • 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
Ressources en ligne	<p>http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS2101</p>
Bibliographie	<p>Provided during the class</p>
Faculté ou entité en charge:	<p>CLSM</p>

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Crédits	Prérequis	Acquis d'apprentissage
Master [120] en sciences de gestion	GEST2M	5		