

In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

5 credits	30.0 h	Q2
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Teacher(s)	Adamsen Kim (compensates Sarens Gerrit) ;de Harlez de Deulin Yannick ;Sarens Gerrit ;
Language :	English
Place of the course	Louvain-la-Neuve
Main themes	<ol style="list-style-type: none"> <li>1. Basic philosophy of management accounting</li> <li>2. Cost management concepts and cost behavior</li> <li>3. Traditionla cost management systems</li> <li>4. Activity-based costing</li> <li>5. Total-life cycle costing</li> <li>6. Target costing, kaizen costing, environmental costing</li> <li>7. Performance measurement</li> <li>8. Balanced scorecard</li> <li>9. Budgeting</li> </ol>
Aims	<p><b>Having regard to the LO of the programme, this activity contributes to the development and acquisition of the following LO:</b></p> <ol style="list-style-type: none"> <li>1. Corporate citizenship             <ol style="list-style-type: none"> <li>1.1. Demonstrate independent reasoning, look critically</li> <li>1.3. Decide and act responsibly</li> </ol> </li> <li>2. Knowledge and reasoning             <ol style="list-style-type: none"> <li>2.1. Master the core knowledge of each area of management.</li> <li>2.2. Master highly specific knowledge</li> <li>2.3. Articulate the acquired knowledge from different areas</li> <li>2.4. Activate and apply the acquired knowledge</li> </ol> </li> <li>3. A scientific and systematif approach             <ol style="list-style-type: none"> <li>3.1. Conduct a clear, structured, analytical reasoning</li> <li>3.2. Collect, select and analyze relevant information</li> <li>3.3. Consider problems using a systemic and holistic approach</li> </ol> </li> <li>4.1. Identify new opportunities, propose creative and useful ideas</li> <li>5. Work effectively in an international and multicultural environment             <ol style="list-style-type: none"> <li>5.1. Understand the inner workings of an organization</li> <li>5.2. Position ... the functioning of an organization, in its ...socio-economic dimensions</li> <li>5.3. Understand and establish their own role and scope for action</li> </ol> </li> <li>8. Communication and interpersonal skills             <ol style="list-style-type: none"> <li>8.1. Express a clear and structured message</li> </ol> </li> <li>9. Personal and professional development             <ol style="list-style-type: none"> <li>9.1. Independent self-starter</li> <li>9.4. Quick study, lifelong learner</li> </ol> </li> </ol> <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	<p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p><b>Continuous evaluation</b></p> <ul style="list-style-type: none"> <li>• Date: -Weeks 1 to 6 Preparatory Reading - End of week 6 or 7 - Group work</li> <li>• Type of evaluation:</li> <li>• Comments: No</li> </ul> <p><b>Evaluation week</b></p> <ul style="list-style-type: none"> <li>• Oral: No</li> <li>• Written: Yes 3 hours maximum</li> <li>• Unavailability or comments: No</li> </ul> <p><b>Examination session</b></p> <ul style="list-style-type: none"> <li>• Oral: No</li> <li>• Written: No</li> <li>• Unavailability or comments: No</li> </ul>
Teaching methods	<p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></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"> <li>• Lectures</li> <li>• Exercices/PT</li> <li>• Problem based learning</li> </ul> <p>At home activities</p> <ul style="list-style-type: none"> <li>• Readings to prepare the lecture</li> <li>• Exercices to prepare the lecture</li> <li>• Paper work</li> </ul>
Content	<p>Management control at the crossroads of strategic planning and operational control</p> <ul style="list-style-type: none"> <li>• Role and functions of the controller</li> <li>• Decentralization and responsibility centers</li> <li>• ABC/ABM model</li> <li>• Strategic cost management</li> <li>• Target costing</li> <li>• Budgets, budgetary control and variance analysis</li> <li>• Transfer pricing</li> <li>• Performance Measures</li> <li>• Reporting and Balanced Scorecards</li> <li>• ERP and Management Control</li> </ul>
Inline resources	<p><a href="http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS221">http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS221</a></p>
Bibliography	<p>Provided during the class</p>
Faculty or entity in charge	<p>CLSM</p>

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management	GEST2M	5		