



Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

5 credits	30.0 h	Q2
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Teacher(s)	Decaux Loïc ;Mpasinas Valérie ;
Language :	English
Place of the course	Louvain-la-Neuve
Main themes	<ol style="list-style-type: none"> 1. basic philosophy of management accounting 2. cost management concepts and cost behavior 3. activity-based costing 4. performance measurement 5. balanced scorecard 6. budgeting 7. business plan 8. using costing techniques to make decisions
Aims	<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 systematif 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 4.1. 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>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>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <ul style="list-style-type: none"> • Continuous evaluation <ul style="list-style-type: none"> • Group assignment: 40% • Written individual memo: 30% • Evaluation week <ul style="list-style-type: none"> • Multiple choices exam: 30%

Teaching methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <ul style="list-style-type: none"> • virtual classes • exercises • case study • group assignment • individual readings • guest speaker lecturer
Content	<ul style="list-style-type: none"> • introducing managerial accounting • using costing techniques for decision-making • planning and budgeting • using managerial accounting for evaluation and control • hot topics and perspectives in managerial accounting
Inline resources	<p>http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS2101</p>
Bibliography	<p>Provided during the class</p>
Faculty or entity in charge	<p>CLSM</p>

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management	GEST2M	5		
Master [120] in Law [Double Degree Law-Management: for Bachelors in Law]	DROI2M	5		
Master [120] in Management [CEMS Programme]	GESM2M	5		