




5.00 crédits	30.0 h	Q2
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Enseignants	Betti Raphaël ;Vanderborgh Vincent ;
Langue d'enseignement	Anglais
Lieu du cours	Louvain-la-Neuve
Thèmes abordés	Only taught I English. See English Version.
Acquis d'apprentissage	
Modes d'évaluation des acquis des étudiants	<p><b>Continuous evaluation</b></p> <ul style="list-style-type: none"> <li>• Date:                             <ul style="list-style-type: none"> <li>- Weeks 1 to 6 : Preparatory Reading -</li> <li>- End of 6th or 7th week : Group work</li> </ul> </li> <li>• Type of evaluation: Group work</li> <li>• Comments: No</li> </ul> <p><b>Evaluation week</b></p> <ul style="list-style-type: none"> <li>• Oral: No</li> <li>• Written: 3 hours</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>
Contenu	Combination of classes, individual readings, teamwork on real-life case studies and class presentations Introduction to performance management 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 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 x0 Rédaction de travaux x0 Préparation de présentations
Bibliographie	SLIDES compulsory and available on line . BOOK : Nicolas Berland, Yves De Rongé, Contrôle de gestion : Perspectives stratégiques et managériales, Pearson Education, 2ème édition, 2013 Y. De Rongé, K. Cerrada, Contrôle de gestion, Pearson Education, 3ème édition, 2012 not compulsory. No reading file. Supports available on line are on ICAMPUS.
Autres infos	Prerequisites (ideally in terms of competencies) Bachelor Ingenieur de gestion or Bachelor in business administration with a basic knowledge of accounting principles and methods Evaluation : Class participation and oral examination, in French or English 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
Faculté ou entité en charge:	CLSM

<b>Programmes / formations proposant cette unité d'enseignement (UE)</b>				
Intitulé du programme	Sigle	Crédits	Prérequis	Acquis d'apprentissage
Master [120] : ingénieur de gestion	INGE2M	5		
Master [120] en sciences de gestion [Programme CEMS]	GEST2M	5		
Master [120] en sciences de gestion [Programme CEMS]	GESM2M	5		
Master [120] : ingénieur de gestion [Programme CEMS]	INGM2M	5		