



5.00 crédits	30.0 h	Q2
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Enseignants	Antoons Charlotte ;
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. activity-based costing 4. performance measurement 5. balanced scorecard 6. budgeting 7. business plan 8. using costing techniques to make decisions
Acquis d'apprentissage	<p>A la fin de cette unité d'enseignement, l'étudiant est capable de :</p> <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
Modes d'évaluation des acquis des étudiants	<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%
Méthodes d'enseignement	<ul style="list-style-type: none"> • virtual classes • exercises • case study • group assignment • individual readings • guest speaker lecturer

Contenu	<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
Ressources en ligne	http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS2101
Bibliographie	Provided during the class
Faculté ou entité en charge:	CLSM

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		
Master [120] en droit [Double parcours Droit-Gestion : pour les Bacheliers en Droit]	DROI2M	5		
Master [120] en sciences de gestion [Programme CEMS]	GESM2M	5		