



5.00 credits	30.0 h	Q2
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Teacher(s)	Antoons Charlotte ;
Language :	English
Place of the course	Louvain-la-Neuve
Prerequisites	Financial accounting course (basic and intermediate level)
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. activity-based costing</li> <li>4. performance measurement</li> <li>5. balanced scorecard</li> <li>6. budgeting</li> <li>7. business plan</li> <li>8. using costing techniques to make decisions</li> </ol>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <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 systematic 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. Identify new opportunities, propose creative and useful ideas             <ol style="list-style-type: none"> <li>4.1. Identify new opportunities, propose creative and useful ideas</li> </ol> </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>
Evaluation methods	<ul style="list-style-type: none"> <li>• Continuous evaluation             <ul style="list-style-type: none"> <li>• Group assignment: 40%</li> <li>• Written individual memo: 30%</li> </ul> </li> <li>• Evaluation week             <ul style="list-style-type: none"> <li>• Multiple choices exam: 30%</li> </ul> </li> </ul>
Teaching methods	<ul style="list-style-type: none"> <li>• virtual classes</li> <li>• exercises</li> <li>• case study</li> <li>• group assignment</li> <li>• individual readings</li> <li>• guest speaker lecturer</li> </ul>

Content	<ul style="list-style-type: none"> <li>• introducing managerial accounting</li> <li>• using costing techniques for decision-making</li> <li>• planning and budgeting</li> <li>• using managerial accounting for evaluation and control</li> <li>• hot topics and perspectives in managerial accounting</li> </ul>
Inline resources	<a href="http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS2101">http://moodleucl.uclouvain.be/claroline/course/index.php?cid=LSMS2101</a>
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	Learning outcomes
Master [120] in Management	<a href="#">GEST2M</a>	5		
Master [120] in Law [Double Degree Law-Management: for Bachelors in Law]	<a href="#">DROI2M</a>	5		
Master [120] in Management [CEMS Programme]	<a href="#">GESM2M</a>	5		