

Faculty of Economic, Social and Political Sciences



ECGE1322 Management Control

[20h+10h exercises] 3 credits

Teacher(s): Yves De Rongé
Language: French
Level: First cycle

Aims

By the end of this course, students should understand and master the basic principles underlying the creation and implementation of a management control system within different strategic contexts, organisational structures and production technologies.

They should also be familiar with a number of techniques and methods used in management accounting. In particular, they should know and be able to apply the various methods of prime cost calculating, to draw up budgets and to carry out comparative analyses between real and estimated results and master the principal methods of reporting.

Main themes

Part I. Summary of basic concepts in management accountancy

1. A vision of the organisation
2. The principal concepts of cost
3. The principles underpinning the establishment of a management accounting system.

Part 2. Management accounting systems used in the traditional functional organisation and activity-based accounting systems.

1. The total prime cost method: accounting issues and technical amendments
2. The adaptation of the complete prime cost model with various methods of production organisation.
3. Partial prime cost methods.
4. Activity-based accounting.

Part 3. Management control

1. Management control, links between strategic planning and operational control
2. The role and the functions of management controller
3. The principles of decentralisation in responsibility centres
4. The budgetary system, budgetary control and divergence analysis

Reporting, performance indicators and "balanced scorecards"

Other credits in programs

ECAP21	Première licence en sciences de gestion	(3 credits)	Mandatory
ECGE13BA	Troisième année de bachelier en sciences économiques et de gestion	(3 credits)	Mandatory
FSA13BA	Troisième année de bachelier en sciences de l'ingénieur, orientation ingénieur civil	(3 credits)	
GEST1PM	Année d'études préparatoires au master en sciences de gestion (60 et 120)	(3 credits)	Mandatory