

Faculty of Economic, Social and Political Sciences



CMPT2953 Management control

[30h] 5 credits

This two-yearly course is taught in 2007-2008, 2009-2010,...

Teacher(s): Karine Cerrada Cristia, Thierry Muschang
Language: French
Level: Second cycle

Aims

At the end of the class, students should be able to

- Master the common body of knowledge (theoretical, normative and methodological) of the management control field
- have a critical understanding and an ability to use the main analytical methods used in the field
- be able to use the various management control tools used in practice in today's organizations

Main themes

The scope of the course is to look how the strategy of an organization can be implemented in the various functions of an organization (operations, marketing, HR, #)

Content and teaching methods

Content

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

Combination of classes, individual readings, teamwork on real-life case studies and class presentations

Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Prerequisite : Basic knowledge of accounting principles and methods

Evaluation : Written reports and oral presentations on case studies + final written exam

Support : Cerrada Karine and De Rongé Yves, Contrôle de gestion, Pearson, 2005, Paris, 262 p.