Contrôle de gestion

ECTS : 4

Enseignant responsable : Anne BIZIERE

Langue du cours : Français

Volume horaire : 36

Description du contenu de l'enseignement :

- Introduction to management control
- Variable costing and break-even analysis
- Full costing using cost centers or ABC
- Building a budget: operational and financial budgets
- Financial performance measurement
- Non financial indicators and Balanced Scorecard.

Compétences à acquérir :

The course presents the different tools of management control and performance management. It presents the principles and methods of cost calculation, how these calculations can be used to inform operational and strategic decisions. It also presents the tools used to guide and control financial (budgets) and operational (dashboards) performance.

It aims to train skilful users who are not only capable of mastering the fundamental techniques and tools, but who are also able to interpret the results obtained, question the adequacy of the methods used, and assess the coherence between control and monitoring systems in one hand, and organizational objectives in the other.

Because management control is a core function of management, all students interested in business or management can benefit from this course. However, this course should be particularly useful for those who are, or aspire to be, managers, management consultants, financial specialists (for example, controller, financial analyst, auditor), or human resource specialists (for example, personnel director, compensation consultant).

Pré-requis recommandés

- The course will be easier for students who have studied basic principles of financial accounting and cost accounting.

Mode de contrôle des connaissances :

- Continuous assessment (mid-term test): 50%. The continuous assessment mark is composed of a test (80%) and of an involvment grade (20%). Involvement will be measured by 10 minutes quizzes at the beginning of some courses
- Final exam: 50%.

Coefficient : 1.00

Bibliographie, lectures recommandées :

French language :

- Nicolas Berland, Yves De Rongé, Contrôle de gestion - Perspectives managériales et stratégiques, Pearson.

English language :

- Kenneth A. Merchant, Wim A. Van der Stede, Management Control Systems, Prentice Hall
- Peter Atrill, Eddie McLaney, Accounting and finance for non-specialists, Pearson.

The course is on Moodle.