# Management control

**ECTS** : 3

**Enseignant responsable** : Celine BAUD (https://dauphine.psl.eu/recherche/cvtheque/baud-celine)

**Langue du cours** : Français

**Volume horaire** : 18

**Description du contenu de l'enseignement :**

The course presents the tools and theories of management control and performance measurement (budgets, dashboards, etc.) in public and private organizations. It aims to train future researchers and professionals who are aware of the necessity to adapt management control techniques to the specificities of organizations, and who are able to discuss the design of specific control systems and to reflect on their social, financial and environmental outcomes.

The course is organised in three modules:

- a general introduction to management **control and performance measurement tools and theories** (6 hours),
- a specific focus on **control in the public sector** (6 hours),
- and a discussion on **social and environmental control** and reporting tools (6 hours).

This course is committed to **teaching through research** and is based on research presentations and discussions.

**Compétences à acquérir :**

Understanding the main challenges of public, financial, social and environmental control and how these issues can be studied and better understood.

Being able to understand, synthesize and discuss scientific research.

**Pré-requis recommandés**

- The course does not require any prior knowledge of accounting or management control but requires an interest for those subjects as well as an interest in research and theoretical thinking as student will be asked to read, comment, debate and write research-based materials.
- Small class size facilitates interaction between faculty and students but requires a high level of commitment from students.

**Mode de contrôle des connaissances :**

- Continuous assessment : 30%.

- Final assignment (essay) : 70 %

**Coefficient** : 1.00