Controlling and Managing Organizations

ECTS : 4

Volume horaire : 36

Description du contenu de l'enseignement :

This course builds on managerial accounting foundations, as well as introduces the key concepts, tools, and principles of strategy formulation and competitive analysis. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. The course is focused on the information, analyses, organizational processes, and skills and business judgment managers must use to devise strategies, position their businesses, define firm boundaries and maximize long-term profits. Strategic Managerial accounting is an integrative and interdisciplinary course. It assumes a broad view of the environment that includes buyers, suppliers, competitors, and global forces. In studying strategy, the course draws together and builds on all the ideas, concepts, and theories from your functional courses such as Accounting, Economics, Finance, Marketing, Organizational Behavior, and Statistics.

Mode de contrôle des connaissances :

- **Oral participation and presentation (20%)**
- **Mid-term exam (30%)**
- **Final exam (50%)**

Bibliographie, lectures recommandées :

- O. Saulpic, F. Giraud, G.Naulleau, M-H. Delmond, Management Control and Performance Processes, Gualino editeur
- C.T. Horngre, Introduction to management accounting (Prentice-Hall series in accounting)
- H. Bouquin, Comptabilité de gestion, Paris, économica, 2008, 5e édition.
- N. Berland, Y. De Rongé. Contrôle de gestion. Perspectives managériales et stratégiques. Paris, Pearson, 2010.

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Université Paris Dauphine - PSL - Place du Maréchal de Lattre de Tassigny - 75775 PARIS Cedex 16