

Contrôle de gestion (EM054M72A1)

Program	PGE
Course set (UE) / Credits (ECTS) / Track / Specialization	Module :Contrôle de gestion : 5 ECTS. <ul style="list-style-type: none">MGA
Discipline	Accounting and Internal Controls
Year	2020
Semester	B
Open for visitors	no
Available spots	50

Coordinator

Christian OTT

Lecturers

Instructor	Population	Email
Christian OTT	Population	christian.ott@em-strasbourg.eu
Fabien GURY	Population	

Course format

Working language :	English
Volume of contact hours :	27 h
Workload to be expected by the student :	108 h

Course track

Track : Attendance

Attendance track :

Attendance at lectures/tutorials and intermediate/final assessments is mandatory. As in-class work constitutes an essential element of evaluation, any unjustified absence will be penalized (*see Study and Examination Regulations*) and factored into the final grade (*see Assessment*).

Autonomous track :

Attendance at intermediate/final assessments is mandatory, but students have the option of attending lectures/tutorials.

Attendance at lectures/tutorials and intermediate/final assessments is mandatory for all degrees making up the Master's Program and all degrees involving co-op (*apprentissage*). Attendance track must therefore be selected.

Contribution of the course to the educational objectives of the program

How the course contributes to the program :

LEARNING GOAL 1 : Students will master state-of-the-art knowledge and tools in management fields in general, as well as in areas specific to the specialized field of management.

Students will identify a business organization's operational and managerial challenges in a complex and evolving environment.

Students will understand state-of-the-art management concepts and tools and use them appropriately.

Students will implement appropriate methodologies to develop appropriate solutions for business issues.

Description

The course aims to provide future Chief Financial Officers and management accountants with an understanding of the main concepts and methods of management control. It examines the objectives of management control, the tasks of a management accountant, and the embedding of the management control function in the organization. It further develops the knowledge of cost accounting methods under absorption costing and variable costing (e.g., cost-of-goods-sold method). It analyzes information to help managers to take different types of decisions (e.g., cost-volume-profit analysis). It explores the implementation of decisions through the planning process (e.g., variance analysis).

Educational organisation

In class

Lectures

In groups

Exercises

Case studies/texts

Interaction

Discussions / debates

Learning outcomes

Upon completion of this course, students should be able to :

- **Describe** the tasks of the management accountant
- **Discuss** the management's needs for information in relation to planning, decision-making, and control
- **Distinguish** the objectives of management accounting and control from those of other domains of accounting and finance
- **Apply** the appropriate cost and management accounting methods in line with the organization's objectives
- **Examine** the applied cost and management accounting methods critically
- **Design** management control systems for planning, decision-making, and control in line with an organization's objectives
- **Interpret** the information derived from the applied cost and management accounting methods
- **Support** the management's operational and strategic decision-making

Outline

- 1 Introduction to management accounting and control
- 2 Cost accounting methods
 - 2.1 Absorption costing systems
 - 2.2 Variable costing systems
- 3 Accounting information for decision-making
 - 3.1 Cost-volume-profit analysis
 - 3.2 Transfer pricing
- 4 Accounting information for planning and control

Prerequisites

Key concepts to understand :

Knowledge of :

This course builds on the concepts and methods of cost and management accounting (e.g., absorption and variable costing systems) introduced in the first year of the Programme Grande Ecole in general and the cours Comptabilité du Management (Cost and Management Accounting, Kosten- und Leistungsrechnung) in particular.

Teaching material

Documents in all formats

- Syllabus
- Transparencies in paper format
- Worksheets
- Case studies

Software

- Office Pack (Word, Excel, PowerPoint, Access)

Recommended reading

Major works :

Bhimani, A., Horngren, C. T., Datar, S. M., and Rajan, M. V. (2019). Management and Cost Accounting (7th ed.). Harlow: Pearson.
Drury, C. (2017). Management and Cost Accounting (10th ed.). London: Cengage.

Further reading :

Research works by EM Strasbourg :

Assessment

Intermediate evaluation / continuous assessment 1 :

written (60 min) / individual / English / weighting : 30%

This evaluation serves to measure LO1.1, LO1.2, LO1.3, LO2.2, LO2.3, LO3.1, LO4.1, LO4.2

Final assessment : exam week

written (90 min) / individual / English / weighting : 70%

This evaluation serves to measure LO1.1, LO1.2, LO1.3, LO2.2, LO2.3, LO3.1, LO4.1, LO4.2

Grounds for expulsion from classes

Behaviors such as

arriving late, leaving early, or exiting the classroom at inopportune moments during class

ostentatiously eating or drinking in class

using smartphones or laptops for non-class-related purposes

reading texts unrelated to the course

discussing topics unrelated to the course

disrespecting the lecturer

may lead to expulsion from the class/course.