

# Contrôle de gestion approfondi (EM365M15B1)

Program	PGE
Module / ECTS / Path / Specialisation	<b>Module :Corporate financial functions : 10 ECTS.</b> <ul style="list-style-type: none"><li>Accounting and Auditing</li></ul>
Discipline	Accounting and Internal Controls
Year	2019
Semester	B
Open for visitors	yes (4 ECTS)
Available places	45

## Coordinator

Christian OTT

## Lecturers

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

## Course format

Working language :	English
Volume of contact hours :	24 h
Workload to be expected by the student :	72 h

## Course track

Track : Autonomous

### "Attendance" track :

Attendance at lecture / tutorial classes and intermediate / final exams is mandatory. As evaluation of in class work constitutes an essential element of grading, any absence will be penalized and is taken into account for grading purposes (see academic rules and regulations).

### "Autonomous" track :

Attendance at intermediate / final exams is mandatory, but students are free to attend lecture / tutorial classes.

For all Master programs and all other programs realized in the form of dual internships (apprentissage), attendance at lecture / tutorial classes and intermediate / final exams is entirely mandatory. Therefore, only the "Attendance" track can be selected.

# Contribution of the course to the educational objectives of the programme

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How the course contributes to the programme :

## Description

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The course aims to provide future Chief Financial Officers and management accountants with an advanced understanding of the underlying concepts and methods of management accounting and control. It examines the objectives of management control, the design of management control systems and the embedding of the management control function in the organization. It further develops the knowledge of cost and management accounting methods (e.g., process costing, job costing). It identifies and measures information to help managers to take different types of decisions (e.g., cost-volume-profit analysis, transfer pricing). It examines the implementation of decisions through the planning process (e.g. planning and budgeting systems). It measures actual performance to control that plans are carried out appropriately (e.g., variance analysis). It explores the design of performance measurement and management systems (e.g., balanced scorecard) to clarify, communicate and manage an organization's objectives.

## Educational organisation

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In class

### Lectures

In groups

### Exercises

### Case studies/texts

Interaction

### Discussions / debates

## Learning outcomes

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

- **Describe** the objective of management accounting and control and the role of the management accountant
- **Discuss** the management's needs for information in relation to planning, decision-making, and control
- **Apply** the appropriate cost and management accounting methods in line with an organization's objectives
- **Choose** between different approaches for planning
- **Compare** the actual performance with the planned performance
- **Design** management control systems for planning, decision-making, and control in line with an organization's objectives
- **Interpret** the information derived from management control systems for planning, decision-making, and control
- **Support** the management's operational and strategic decision-making

## Outline

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

- 4.1 Planning and budgeting systems
- 4.2 Variance analysis
- 4.3 Performance measurement and management systems

## Prerequisites

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**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.

## Teaching material

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**Documents in all formats**

- Syllabus
- Transparencies in paper format
- Case studies

**Software**

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

## Recommended reading

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**Major works :**

Bhimani, A., Horngren, C. T., Datar, S. M., and Rajan, M. (2015). Management and Cost Accounting (6th ed.). Harlow: Pearson.

Drury, C. (2017). Management and Cost Accounting (10th ed.). London: Cengage Learning.

**Further reading :**

Kaplan, R. S. and Norton, D. P. (1992). The Balanced Scorecard - Measures That Drive Performance. Harvard Business Review, Vol. 70, No. 1, pp. 71-79.

**Research works by EM Strasbourg :**

## Assessment

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**Intermediate evaluation / continuous assessment 1 : will be announced at the beginning of the course**

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

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

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Such behaviors as...

**arriving late, leaving early or unannounced leaving of the classroom during class time**

**disruptive eating or drinking in class**

**using smartphones and laptops for non class-related purposes**

**reading non class-related documents**

**chatting on non class-related issues**

**showing disrespect towards lecturers**

... may lead to expulsion from classes.