

Contrôle de gestion approfondi (EM365M15B1)

Program	PGE
Course set (UE) / Credits (ECTS) / Track / Specialization	Module :Corporate financial functions : 10 ECTS. <ul style="list-style-type: none">Accounting and Auditing
Discipline	Accounting and Internal Controls
Year	2020
Semester	B
Open for visitors	yes (4 ECTS)
Available spots	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 : 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.

LEARNING GOAL 2 : Students will develop advanced-level managerial skills.

Students will participate in a decision-making process in a critical way.

Description

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 compares product costing methods (e.g., job costing) and period costing methods (e.g., cost-of-goods-sold method) using absorption costing and variable costing. It identifies and measures information to help managers to take different types of decisions (e.g., cost-volume-profit analysis). It examines the implementation of decisions through the planning process (e.g. planning and budgeting systems). 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

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 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

- 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 Performance measurement and management systems

Prerequisites

Key concepts to understand :

Knowledge of :

This course builds on the concepts and methods of cost and management accounting introduced in the first year of the Programme Grande Ecole.

Teaching material

Documents in all formats

- Syllabus
- Transparencies in paper format
- 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 :

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

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

written (45 min) / individual / English / weighting : 24%

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 : 56%

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

Final assessment : exam week

written (60 min) / individual / English / weighting : 20%

additional information : précisions : examen portant sur les enseignements de Mme RICE: approfondissement XLS

This evaluation serves to measure L01.1, L01.2, L01.3

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.