

Management Control

EM36HM01B1

Program

PGE
PGE 2A - FINANCE - COMPTABILITE

UE

Management Control

Semester

B

Discipline

Accounting / Audit

Contact hours

27 H

Number of spots

45

Open to visitors

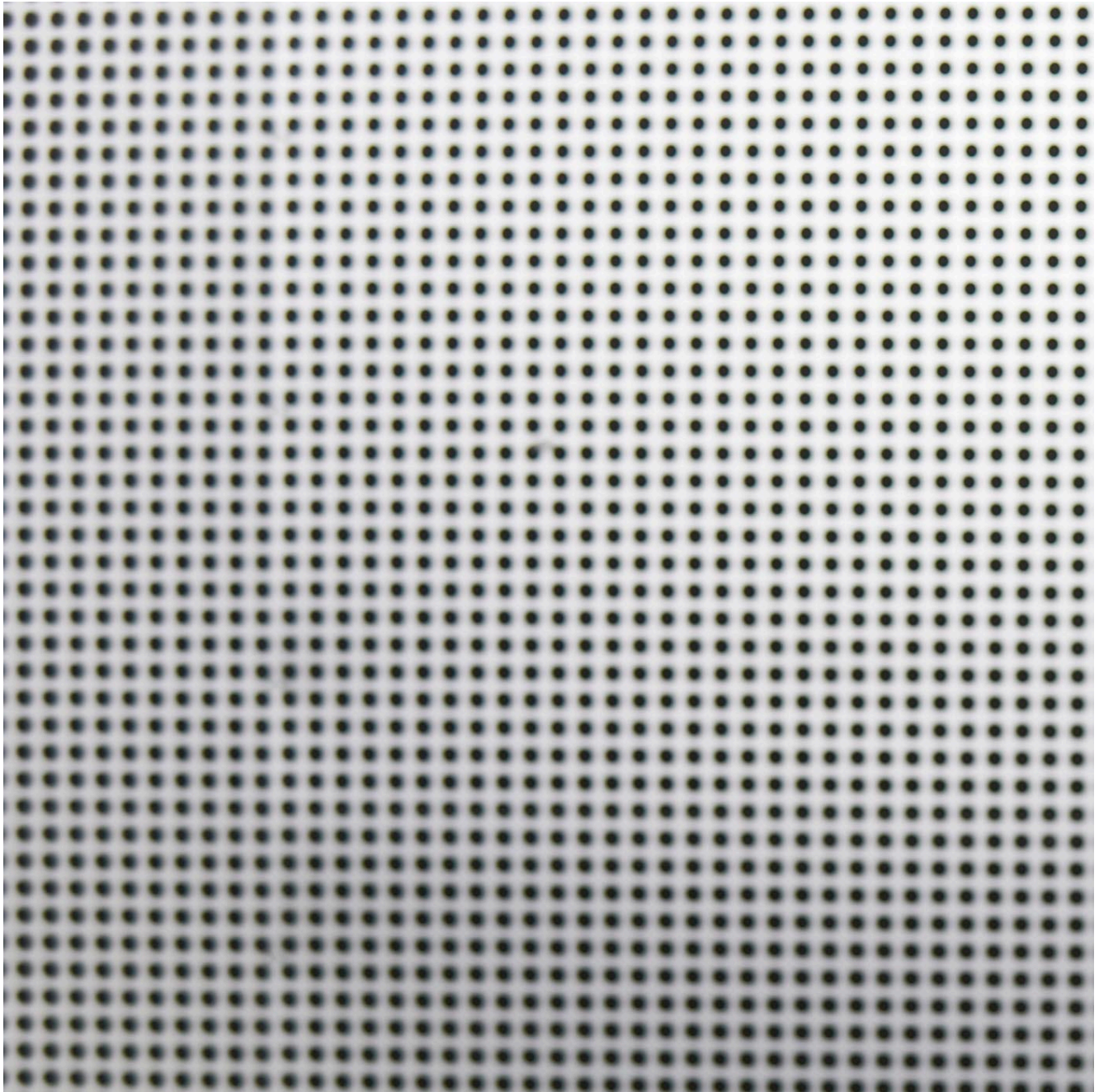
Yes

Language



Coordinator

Christian OTT



List of lecturers

| Lecturer(s) | Email | Contact hours - lecture |
|---------------|--|-------------------------|
| Christian OTT | christian.ott@em-strasbourg.eu | 27 h |

Pedagogical contribution of the course 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., budgeting).

Teaching methods

Face-to-face

- Lectures
- Tutorials
- E-learning

In group

- Exercises
- Case studies/texts

Interaction

- Discussions/debates

Others

No items in this list have been checked.

Learning objectives

Cognitive domain

Upon completion of this course, students should be able to

- - (level 1) **describe** the tasks of the management accountant

- - (level 2) **discuss** the management's needs for information in relation to planning, decision-making, and control
 - - (level 2) **distinguish** the objectives of management accounting and control from those of other domains of accounting and finance
 - - (level 3) **apply** the appropriate cost and management accounting methods in line with the organization's objectives
 - - (level 4) **examine** the applied cost and management accounting methods critically
 - - (level 5) **interpret** the information derived from the applied cost and management accounting methods
 - - (level 5) **support** the management's operational and strategic decision-making
 - - (level 6) **design** management control systems for planning, decision-making, and control in line with an organization's objectives
-

Affective domain

Upon completion of this course, students should be able to

None affective domain have been associated with this course yet

Outline

1. Introduction to management accounting and control
 2. Cost accounting methods
 - 2.1. Cost terms and cost concepts
 - 2.2. Product costing systems
 - 2.3. Period costing systems
 3. Accounting information for decision-making
 - 3.1. Cost estimation and cost behavior
 - 3.2. Cost-volume-profit analysis
 4. Accounting information for planning and control
 - 4.1. Planning and budgeting systems
 - 4.2. Variance analysis
-

No prerequisite has been provided

Knowledge in / Key concepts to master

This course builds on basic concepts and methods of cost and management accounting (e.g., cost terms and cost concepts, product costing).

Teaching material

Mandatory tools for the course

- Computer
- Calculator
- Reference manuals

Documents in all formats

- Case studies/texts
- Worksheets

Moodle platform

- Upload of class documents
- Coaching/mentoring

Software

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

Additional electronic platforms

No items in this list have been checked.

Recommended reading

Main reading material

Bhimani, A., Horngren, C. T., Datar, S. M., and Rajan, M. V. (2019). Management and Cost Accounting (7th edition). Harlow: Pearson.

Drury, C. and Tayles, Mike (2021): Management and Cost Accounting (11th edition). London: Cengage .

Additional literature

No reading material has been provided.

EM Research: Be sure to mobilize at least one resource

Textbooks, case studies, translated material, etc. can be entered

No reading material has been provided.

Assessment

List of assessment methods

Intermediate assessment / continuous assessment 1 Other (date, pop quiz, etc.) : will be announced at the beginning of the course

Written (45 Min.) / Individual / English / Weight : 25 %

Details : The intermediary exam will be taken on Moodle Exam.

This evaluation is used to measure L01.1, L01.3

Final evaluation Exam week

Written (90 Min.) / Individual / English / Weight : 75 %

This evaluation is used to measure L01.1, L01.2, L01.3