

Course Title	Management Control
Course Level	Undergraduate
Domain	Economics / Management / Social Sciences /
Language	English
Nb. Face to Face Hours	36 (3hrs. sessions)
E-learning Support	My course Yes
ECTS	3 or 6

Course Title

Management Control

Professor

Kirsty PAOLI

Contact Information

Email : kirsty.paoli@dauphine.fr

Language

English

Overview

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.

Management Control 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.

Prerequisites

The course will be easier for students who have studied accounting and management accounting.

Course Objectives

To learn, understand and be able to apply the necessary theory and tools to support strategic decision-making and the strategic management process within organizations.

This course gives you a perspective on the financial and organizational techniques required for the effective execution of strategic decisions, and the critical role that managerial leadership plays in the viability and growth of a business.

The course covers management control and systems used in management control. The starting point for the use of management control systems are that organisations need to plan, implement, monitor, evaluate and adapt organisations with the aim to achieve specified goals. Within the context of the course there will be insights into control methods and control philosophies, responsibilities, production financial and logistical concepts, production processes, forecasts, and the elaboration of balanced scorecards.

Learning Outcomes

After completion of the course the student should be able to:

Describe models and methods relating to reporting, communication, decision making and accountability in the management control area.

Apply models and methods of management control in different areas.

Show how models and methods in management control can be used to implement organizational changes.

Assess and critically reflect on different models and methods in management control.

Reflect on various scientific positions in management control.

Mode of Assessment

Grading Criteria

Quiz 1 30%

Case studies and participation 20%

Final Exam 50%

Course Schedule (12 weeks)

1	Introduction to management control
2	Loop of strategy and management control

3	Cost accounting
4	Absorption costing
5	Activity Based costing method
6	Cost Volume profit Analysis
7	Return On Capital Employed and Return on Investment
8	Control by results
9	Building a budget
10	Variance Analysis
11	Balanced Scorecards
12	Revision

Bibliography

<http://www.cours-berland.fr>

Contrôle de gestion gestion – License 3

Merchant, Management Control Systems

Horngrén,, Introduction to Management Accounting

MyCourse

This course is on MyCourse : Yes

Grading

The numerical grade distribution will dictate the final grade.

Class participation: Active class participation – this is what makes classes lively and instructive. Come on time and prepared. Class participation is based on quality of comments, not quantity.

Exam policy: In the exam, students will not be allowed to bring any document (except if allowed by the lecturer). Unexcused absences from exams or failure to submit cases will result in zero grades in the calculation of numerical averages. Exams are collected at the end of examination periods.

Academic integrity

Be aware of the rules in Université Paris Dauphine about plagiarism and cheating during exams. All work turned in for this course must be your own work, or that of your own group. Working as part of a group implies that you are an active participant and fully contributed to the output produced by that group.