

## OIBUSY05 - Management Control

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**Professor:** Anne BIZIERE

Most of the documents used have been prepared by Céline Baud and associates (a team is devoted to this course).

**Contact information:**

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**Semester:** 2

**Course level:** L3 undergraduate

**Domain:** Business (Management)

**Teaching language:** English

**Number of in-class hours:** 36

**Number of course sessions:** 11 + Exam

**ECTS:** 6

**Department:** International affairs

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### Course description and objectives

Information is a crucial resource for organizations. It enables managers to make decisions, evaluate options, formulate plans and monitor their implementation. The tools that enable this monitoring are therefore omnipresent in the work of managers, from the most strategic to the most operational levels of organizations. It is important to master them, to know how to use them, but also to identify their limits and potential dysfunctional effects.

The course therefore presents the different tools of management control and performance management. It presents the principles and methods of cost calculation, how these calculations can be used to inform operational and strategic decisions. It also presents the tools used to guide and control financial (budgets) and operational (dashboards) performance.

It aims to train skilful users who are not only capable of mastering the fundamental techniques and tools, but who are also able to interpret the results obtained, question the adequacy of the methods used, and assess the coherence between control and monitoring systems in one hand, and organizational objectives in the other.

Because management control is a core function of management, all students interested in business or management can benefit from this course. However, this course should be particularly useful for those who are, or aspire to be, managers, management consultants, financial specialists (for example, controller, financial analyst, auditor), or human resource specialists (for example, personnel director, compensation consultant).

### Prerequisites

The course will be easier for students who have studied basic principles of financial accounting and cost accounting.

### Learning outcomes

Sessions are divided in:

- Lectures: presentation of the concepts and examples
- Class discussions about case studies that have been prepared by students

### Assignments and grading

- Continuous assessment (mid-term test): 50%.
- Final exam: 50%

The numerical grade distribution will dictate the final grade. The passing grade for a course is 10/20.

**Class participation:** Active class participation is what makes classes lively and instructive. Class participation is based on quality of comments, not quantity. Come on time and prepared. Unexcused absences, unprepared exercises, lack of attention or refusal to answer questions may trigger penalties.

**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.

## Course structure

Session	Topic
1	Introduction to management control
2	Variable costing and break-even analysis (part 1)
3	Variable costing and break-even analysis (part 2)
4	Full costing (part 1)
5	Full costing (part 2)
6	Full costing (part 3)
7	Financial performance measurement
8	Building a budget (part 1): operational budgets
9	Building a budget (part 2): financial budgets
10	Flexible budgets and variance analysis
11	Non financial indicators and Balanced Scorecard
12	<b>Final Exam</b>

## Bibliography

French language

- Nicolas Berland, Yves De Rongé, Contrôle de gestion - Perspectives managériales et stratégiques, Pearson

English language

- Srikant M. Datar, Madhav V. Rajan, Horngren's Cost Accounting - A Managerial Emphasis, Pearson
- Kenneth A. Merchant, Wim A. Van der Stede, Management Control Systems, Prentice Hall
- Peter Attrill, Eddie McLaney, Accounting and finance for non-specialists, Pearson

## Lecturer's biography

Anne Bizière graduated from the school of management HEC Paris and has a master's degree in accounting. After working for an audit firm and for an international bank as specialist in accounting schemes, she started a teaching career. She has been teaching financial and management accounting at Paris Dauphine since 2018.

## Moodle

This course is on Moodle: **Yes**

## 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.

Academic calendar

**Second Semester**

Dates		
03/01/22	09/01/22	<b>Welcome Week + French seminar</b>
10/01/22	16/01/22	<b>1</b>
17/01/22	23/01/22	<b>2</b>
24/01/22	30/01/22	<b>3</b>
31/01/22	06/02/22	<b>4</b>
07/02/22	13/02/22	<b>5</b>
14/02/22	20/02/22	<b>6</b>
21/02/22	27/02/22	<b>7</b>
28/02/22	06/03/22	<b>Holidays</b>
07/03/22	13/03/22	<b>8</b>
14/03/22	20/03/22	<b>9</b>
21/03/22	27/03/22	<b>10</b>
28/03/22	03/04/22	<b>11</b>
04/04/22	10/04/22	<b>Review w.</b>
11/04/22	17/04/22	<b>Exams</b>
18/04/22	24/04/22	
25/04/22	01/05/22	
02/05/22	08/05/22	
09/05/22	15/05/22	
16/05/22	22/05/22	
23/05/22	29/05/22	
30/05/22	05/06/22	
06/06/22	12/06/22	<b>Make Up</b>
13/06/22	19/06/22	