

## OIBUSX05 - Management Control

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**Professor:** Anne BIZIERE

All the documents used have been prepared by Nicolas Berland and associates (a team is devoted to this course). Most translations have been prepared by Kirsty Paoli.

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**Department:** International affairs

**Semester:** 1

**Course level:** L3 undergraduate

**Domain:** Business (Management)

**Teaching language:** English

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

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

**ECTS:** 6

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### Course description and objectives

This course provides materials for a comprehensive course on management control systems (MCSs). MCSs are defined broadly to include everything managers do to help ensure that their organization's strategies and plans are carried out or, if conditions warrant, that they are modified. Thus, the course focuses on topics related to "strategy implementation" or "execution." While the treatment of the MCS subject is broad, the primary focus of the course is on what we call results controls, which involve motivating employees to produce the outcomes the organization wants. This type of management control, which requires performance measures and evaluations and the provision of incentives, dominates in importance in the vast majority of organizations.

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).

The course objectives are to understand and apply the basic concepts and tools of management control, that each manager may experience during his career.

### Prerequisites

Some notions on management accounting: cost calculations, budget, variances...

### Learning outcomes

Sessions are divided in :

- Lectures : presentation of the concepts and examples
- Case studies : they have been prepared and will be presented by a group of students

### Assignments and grading

- Oral presentation weighted by participation and involvement : 20 %
- Interim test : 30%
- 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 – 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.

## Course structure

Session	Topic
1	Managerial and strategic perspectives
2	Loop control strategy
3	How to calculate costs (part 1) + Sanilux case
4	How to calculate costs (part 2) + Flycut case
5	How to calculate costs (part 3) + Zeltronic case
6	CVP analysis and short term decisions + Remotel case
7	ROCE and performance measurement
8	Setting objectives
9	Building budgets
10	Variance analysis
11	Dashboards
12	<b>Final Exam</b>

## Bibliography

- Berland, De Rongé, Contrôle de gestion. Perspectives managériales et stratégiques, Pearson
- Merchant and Van der Stede, Management Control Systems, Prentice Hall
- Giraud, Zarlowski and al, Fundamentals of Management Control, Pearson
- Horngren, Cost Accounting, a Managerial Emphasis, Prentice-Hall

## MyCourse

This course is on MyCourse: **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

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