

3LMGOX62 – Management Control

Professor: Kirsty PAOLI

Contact information:

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Department: LSO

Semester: 1

Course level: Undergraduate

Domain: Management

Teaching language: English

Number of in-class hours: 36

Number of course sessions: 12 + Exam

ECTS: 6

Course description and objectives

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.

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.

Prerequisites

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

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.

Assignments and grading

Grading Criteria

Quiz 1	30%
Case studies and participation	20%
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	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
13	Final Exam

Bibliography

- <http://www.cours-berland.fr>
- Contrôle de gestion – License 3
- Merchant, *Management Control Systems*
- Horngren, *Introduction to Management Accounting*,

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

Dates (Monday/Sunday)		L3 Gestion
02/09/19	09/08/19	
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	8
04/11/19	10/11/19	9
11/11/19	17/11/19	10
18/11/19	24/11/19	11
25/11/19	01/12/19	12
02/12/19	08/12/19	Review w.
09/12/19	15/12/19	Exams
16/12/19	22/12/19	
23/12/19	29/12/19	Holidays