

## 5M233Z02 - Project Management Accounting

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**Professor:** Roland Stasia

**Contact information:**

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**Department:** MSO

**Semester:** 2

**Program:** International Business and NCT  
Projects (MIB)

**Course level:** Graduate (M2)

**Domain:** Business

**Teaching language:** English

**Number of in-class hours:** 18

**Number of course sessions:** 6 + Exam

**ECTS:** 3

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### Course description and objectives

The course proposes to introduce the students of this mention to questions related to the economic management of simple and complex projects. The economic and financial management of the projects will alternate with the issues of risk and cost management. Breakthrough innovation projects are also on the agenda, as are the links between project and company performance which will be addressed in both its monetary and non-monetary dimensions. 40% of the time will be devoted to collective treatment of business and real cases.

### Prerequisites

Graduate level in business

### Learning outcomes

- At the end of the course, students will be able to:
- distinguish the type of projects entrusted
- adjust the project management according to these different types
- work in close collaboration with the stakeholders of controlling function
- analyze the typology of project and company risks, and propose organizational action plans to deal with them
- estimate a breakeven point in volume and in value
- carry out profitability studies of projects in certain environments, such as in uncertain environments
- apprehend the main lines of new methods of creativity such as design thinking, or management by design
- have a good knowledge of the sphere of innovation and open innovation

### Assignments and grading

- Final Exam

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 of 3 hours	Topic 40% business and real cases
1	<b>1. PROJECTS</b> Different types of project
2	Logic of project development Fundamentals of project management Control task - forces
3	<b>RISK AND COST MANAGEMENT</b> The planet called "Risk" Risk management with examples Cost management using <i>design to cost</i> , <i>target costing</i> , through <i>cost plus</i> and <i>price less</i> models <i>BINGO</i> <i>business case</i>
4	<b>CORPORATE AND PROJECT FINANCE</b> Performance (monetary or not) Reminder finance for non-financial people Breakeven point Relevant cost <i>DULUX-DISTRIBOCHAN / HOTEL PATOUCHE / BOUYGUES vs CARREFOUR / MINIMARGE/MINIBREAK/LA CROISIERE S'AMUSE/DURAIL/VACANCES SPARTIATES</i> <i>business cases</i>
5	<b>ECONOMIC STEERING IN CERTAIN ENVIRONMENT</b> Operational and economic management of traditional projects Actuarial calculation, NPV, IRR & Payback Application to an original case requiring budget preparation, and the treatment of a particular mode of financing <i>LET'SGO startup business case</i>
6	<b>PRACTICE OF INNOVATION AND PRACTICAL INNOVATION</b> Innovation and its operational processes: from design thinking to management by design through Open Innovation projects <i>HERDEDURE ELECTRONIQUE</i> <i>business case</i>
	<b>ECONOMIC STEERING IN UNCERTAIN ENVIRONMENT</b>
12	<b>Final Exam</b>

## Bibliography

- (Very) many books on corporate management control, project management control, business performance management.

Principal authors: Bouquin, Berland, Malleret, ...

- Works on project management and risk management, Roger AïM documents for AFNOR, website of INNOVATION company.
- Renault organization on risk management, Personal experience on cost management and management of innovation, among others ...

## MyCourse

This course is on MyCourse: **No**

## 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)		MSO
		M1 droit / SG / S.ECO/S.SSO **
06/01/20	12/01/20	1
13/01/20	19/01/20	2
20/01/20	26/01/20	3
27/01/20	02/02/20	4
03/02/20	09/02/20	5
10/02/20	16/02/20	6
17/02/20	23/02/20	Holidays
24/02/20	01/03/20	7
02/03/20	08/03/20	8
09/03/20	15/03/20	9
16/03/20	22/03/20	10
23/03/20	29/03/20	11
30/03/20	05/04/20	12
06/04/20	12/04/20	Holidays
13/04/20	19/04/20	Review w.
20/04/20	26/04/20	Exams
27/04/20	03/05/20	
04/05/20	10/05/20	