

MANAGEMENT CONTROL

LEVEL: MASTER 1

PERIOD: SEMESTER 2

LANGUAGE: EN

ECTS: 3

TEACHER/COORDINATOR: VAN HONG VU



1-Main objectives

- › Introduce the concept and role of controller in the management performance system
- › Help to understand the methods of measuring performance
- › Describe how to measure the organization performance by financial indicators and dashboards
- › Have a basic understanding of problems and difficulties related to management control
- › Be able to relate knowledge acquired in this course to knowledge acquired in other courses

2-Skills developed

- › Identify the control process and the performance measurements systems
- › Recognize the main financial indicators in measuring's organisation's performance
- › Differentiate between the performance management dashboard and panoramic dashboard and understand how to construct and analyse these dashboards critically (objectives and principles)
- › Identify the key stakeholders in management control process that enable to deal/interact with

3-General content

- › Introduction to management control
- › Defining the performance of an organisation;
- › Measuring an organisation's performance financial indicators
- › Objectives, general principles and building performance management dashboards; Coordinating a system of dashboards
- › Business planning for organization
- › Analysing results using the cost accounting approaches and dashboards
- › Key roles in the management control process
- › Case study

4- Evaluation

The grade will be based upon the total points students earn during this course. The point breakdown is as follows :

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Type	Performance	Grade ratio (%)
Final Exam	20	60
Final Assignment	20	35
Attendance - Participation - Homework	20	5
Total		100

FINAL EXAM

The format of the final exam (weighting 60% of available marks) may include any combination of true/false, multiple-choice, short-answer, numerical answer, and problem solving type questions.

The topics covered in lecture, section and the homework assignments should be your guide for topics tested on the exams. There are no practice exams available for study.

Structure of Exam	Occupied time	Type de questions/problems	Number o questions/Problem solving	Evaluation	Total points
Part 1	60 minutes	Multiple Choice Questions	1-40	1 correct answer, no negative point (0.25 points)	10
Part 2	60 minutes	Problem Solving	Problem 1 Problem 2	1 correct answer, no negative points (5 points)	10
	120 minutes				20

ASSIGNMENT

The final assignment (weighting; 35% of available points) is to help students to improve their understanding and practices on the management control systems of an organisation that they have chosen to work on.

Type of assignment: group or individual assignment. Each group is from 2 to 3 students.

Required/Schedule/Deadline/Others: to be updated

ATTENDANCE – PARTICIPATION – HOMEWORK

Attendance, participation in class and working on the homework are required (weighting; 35% of available points). Each student is responsible for all that is said and done in the lecture and its practices.

5- Program

REQUIRED TEXTBOOK and MATERIALS

- › Fundamentals of Management Control, (Françoise Giraud, Philippe Zarlowski, Olivier Saulpic, Marie-Anne Lorain, François Fourcade, Jeremy Morales (Pearson, 2011)
- › 2 PowerPoint Slides, exercises TD, Glossary

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- Calculator. The use of a programmable calculator, telephone portables or any electronic devices on the exams will not be allowed.

BOOK READINGS and HANDOUTS

To gain a complete understanding of the course material it is important to attend all lectures, sections, read assigned study objectives from the required text, complete all assigned homework plus work additional problems during the lecture as deemed necessary.

In addition, I recommend each student print and have the section PowerPoint slides available during lecture. The benefit of having the slides available during lecture is to reduce the need to take detailed notes taking lectur

Date	Time	Topics (*)	Objectives
	2 h	1. General introduction about the management control -The control process -Performance measurement systems -Management control in large corporations	
	2 h	2. Defining the performance of an organization -Definitions of performance -The performance model of an organization -Managing the balance between stakeholders -Managing multi-dimensional organisational performance	
	4 - 6 h	3. Measuring an organisation's performance financial indicators -Introduction the main financial indicators -Analyse the advantages and limitations of financial indicators -Introduction the measuring the performance of an organization's entities from financial approaches	
	4 - 6 h	4. Dashboards in management control system -Introduction objectives and principles assigned to dashboards. -Building performance dashboard. -Building "panoramic" dashboards. -Coordinating a system of dashboards: the architecture and the applied methods	
	4 h	5. Business Planning -The principles of planning: main purpose, basic functions, functions linked to organization - The operational implementation of business planning	
	6 h	6. Analysing results -The objectives and principles of results analysis - Results monitoring using a cost accounting approach - Results monitoring with dashboards - Other methods of analysing results	
	4 h	7. The key roles in management control -The stakeholders in the managements control process -The controllers and performance management dynamic	
	4 h	The Environmental Services Case Study (Optional)	