

- Faculté des sciences économiques
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## Management Accounting and Control (5AF2034)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Master in General Management</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Master of Science en innovation</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

### Période d'enseignement:

- Semestre Printemps

### Equipe enseignante

Prof. Michael Burkert  
c/o Institute of Financial Analysis  
Rue A.-L. Breguet 2  
CH-2000 Neuchâtel  
Tel. +41 32 6178 1350

### Contenu

This course focuses management accounting and management control from both, a theoretical and practical perspective. Rather than focusing on selected details the course is supposed to provide students with a broad overview enabling them to dig deeper into those topics if needed later at some point.

### Forme de l'évaluation

Final exam: 2-hour written exam (100%) during the last lecture of the semester.  
Retake exam: 2-hour written exam (100%) during the session.

Neither documents nor connected devices are permitted during the exams. In case of violation of these rules, the students are in a situation of fraud and the unauthorized will be removed. The exam could be deemed as failed.

### Documentation

- 1) Seal, W., Rohde, C., Garrison, R.W. & Noreen, E. W, Managerial Accounting, McGraw-Hill, 2014 (5th edition).
- 2) Merchant, K. A. and Van der Stede, W. A., Management Control Systems, FT Prentice Hall, 2012 (third edition).

### Pré-requis

none

### Forme de l'enseignement

Lecture (2 hours per week blocked on 7 days à 4 hours each) with integrated exercises and discussions.

### Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Define what control systems represent.
- Explain key cost terms and costing systems.
- Simulate the outcome of cost-based decisions.
- Compare different alternatives of action.
- Calculate the break-even point and the margin of safety.
- Discuss advantages and disadvantages of different controls implemented.
- Differentiate between different type of costs.

### Compétences transférables

- Identifier les enjeux et les interactions multiples caractérisant une problématique
- Appliquer ses connaissances à des situations concrètes
- Promouvoir l'esprit d'entreprise et développer la curiosité intellectuelle

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- Generate new ideas (creativity)
- Présenter une analyse critique fondée et éclectique
- Decision making