

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

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master in General Management	Cours: 2 ph	Voir ci-dessous	3
Master of Science en innovation	Cours: 2 ph	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 of the most important concepts and techniques.

Forme de l'évaluation

Final exam: 2-hour written exam (100%) during the exam session.

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.

In case of online exam session (for sanitary reasons), the final exam would still be 2 hours, but "open book".

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.
- Differentiate between different type of costs.
- Calculate the break-even point and the margin of safety.
- Discuss advantages and disadvantages of different controls implemented.
- Compare different alternatives of action.

Compétences transférables

- Identifier les enjeux et les interactions multiples caractérisant une problématique
- Présenter une analyse critique fondée et éclectique

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- Appliquer ses connaissances à des situations concrètes
- Generate new ideas (creativity)
- Promouvoir l'esprit d'entreprise et développer la curiosité intellectuelle