

- Faculté des sciences économiques
- [www.unine.ch/seco](http://www.unine.ch/seco)

## Controlling (5EN1012)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Bachelor en sciences économiques, orientation économie</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor en sciences économiques, orientation management</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor of Science en management et sport</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Pilier B A - management</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. Dr. Michael Burkert c/o Institute of Financial Analysis Rue A.-L. Breguet 2 CH-2000 Neuchâtel Tel. +41 32 6178 1350

### Contenu

This course builds on the previous course on cost accounting and is supposed to provide students with an understanding of the importance of management control and management control systems (MCS) for companies. The course focuses on the formal aspects of MCSs and how they are used to implement a company's strategy by aligning individual, business unit and company goals.

After having explored the nature of MCSs, students will be introduced to important elements of control systems such as performance measurement systems. Different characteristics of organizations affecting the control process will be described, thereby dealing with the various types of responsibility centers and the metrics required for the evaluation of the performance of managers in charge of these centers.

The course also illustrates the relevance of accurate management accounting information for effective control.

The course will be partly committed to the case method of teaching. The educational value of the cases (and the fun!) comes from the practice the students receive in analyzing management control problems and in discussing and defending their standpoints.

### Forme de l'évaluation

Written exam (65%, 2 hours) and group work / presentation (35%); Re-take exam: Written exam only (100% of the final grade). No documentation allowed.

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

### Documentation

Merchant, K.A. and Van der Stede, W.A., Management Control Systems, FT Prentice Hall, 2018 (fourth edition)

Anthony, R. N., Govindarajan, V., Hartmann, F.G.H., Kraus, K. and Nilsson, G., Management Control Systems, McGraw Hill, 2020 (second European edition)

### Pré-requis

none

### Forme de l'enseignement

Lecture with integrated exercises, discussions and presentations

### Objectifs d'apprentissage

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

- Recommend changes to implemented controls
- Analyse organisational problems

### Compétences transférables

- Identifier les enjeux et les interactions multiples caractérisant une problématique
- Generate new ideas
- Discuss advantages and disadvantages of implemented controls
- Appliquer ses connaissances à des situations concrètes

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