

- 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>	<b>Voir ci-dessous</b>	<b>3</b>
<b>Master of Science en innovation</b>	<b>Cours: 2 ph</b>	<b>Voir ci-dessous</b>	<b>3</b>

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 Management  
 Rue A.-L. Breguet 2  
 CH-2000 Neuchâtel  
 Tel. +41 32 6178 1360

#### **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.

#### **Modalités de rattrapage**

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

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- Compare different alternatives of action.

#### **Compétences transférables**

- Identifier les enjeux et les interactions multiples caractérisant une problématique
- Présenter une analyse critique fondée et éclectique
- Appliquer ses connaissances à des situations concrètes
- Generate new ideas (creativity)
- Promouvoir l'esprit d'entreprise et développer la curiosité intellectuelle