

2021-2022 / GDOC0020-1

Advanced Topics in Management Control

Duration

Number of credits

Lecturer

Language(s)

Organisation and examination

Schedule

Pre-co requisite

Learning unit contents

Learning outcomes of the learning unit

Prerequisite knowledge and skills

Planned learning activities and teaching methods

Mode of delivery (face to face, distance learning, hybrid learning)

Recommended or required readings

Assessment methods and criteria

Work placement(s)

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Duration

Number of credits

Doctoral training in economics and business management (Sciences de gestion)

5 crédits

Lecturer

Didier Van Caillie

Language(s) of instruction

English language

Organisation and examination

All year long

Schedule

Schedule online

Units courses prerequisite and corequisite

Prerequisite or corequisite units are presented within each program

Learning unit contents

"Advanced Topics in Management Control" is a course inserted in the Doctoral Program and is dedicated to students wishing to develop a doctoral research in the fields of financial or organizational management control, management accounting, control systems, internal audit, audit or operational risk management. It stresses, in a scientific perspective and based notably on the contingency theory, on how to design a management control system that deals with the permanent interaction between human behaviour, management system within an organization and the different traditional tools in MCS (scorecards, budgets, performance monitoring systems). The theme which is particularly investigated this year is "Adapting to risks and change in High Reliability Organizations : theory and practice".

Learning outcomes of the learning unit

The specific ILOs that are accentuated by this course are linked, in addition to the global ILOs scheduled for the global doctoral program, to the ability to prepare, to build and to write a scientific communication possibly accepted for a public presentation during an international scientific Congress in the fields of management control, management accounting, audit, control or strategy.

Prerequisite knowledge and skills

Management Accounting or Cost Accounting

Management Control (Systems)

Theory of Organizations

Planned learning activities and teaching methods

The teaching activities are organised on an individual follow-up and include the following steps :

Analysis of the recent scientific literature about the annual selected theme and synthesis in a "pro forma" state-of-the-art

Formalisation and integration of a synthesis of the acquired knowledge into a "Mind Mapping" application

Structure and preparation of an original scientific communication linked to the selected theme

Writing and submission of this scientific communication to an international scientific congress

PRESENCE IS COMPULSORY to each session dedicated to the individual follow-up.



Mode of delivery (face to face, distance learning, hybrid learning)

Remote course

Additional information:

The course is starting on Friday, October 22 2021 at 14.00.

Students wishing to participate in the course must necessarily send an e-mail with their motivation to :
Prof. D. Van Caillie

Recommended or required readings

Reference book : Merchant & Van der Stede (2011) : Management Control Systems - Performance measurement, evaluation and incentives, 3rd Edition, FT Prentice Hall

Assessment methods and criteria

- State-of-the-art about the selected theme : 30 points - Synthesis based on a "Mind Map" configuration : 20 points - Proposal of a communication : 40 points - Decision of acceptance by an international Congress : 10 points

Work placement(s)

Organizational remarks

Individual follow-up of each student, based on regular meetings through a Skype session.