



<b>EMBA-2325-113-Managerial Accounting</b>		
<b>Name of lecturer(s) &amp; Email</b>	<b>Level/Semester, Status, Timing</b>	<b>ECTS*, CH &amp; SDL**</b>
Philip Vergauwen <a href="mailto:Philip.Vergauwen@ulb.be">Philip.Vergauwen@ulb.be</a>	Level 2 Compulsory Between 13-06-24 and 15-06-24	3 20 70
<b>Description of the course</b> Managerial Accounting for executives focuses on the methods, frameworks and "technologies" that allow the organization to execute all strategic activities and processes necessary for "goal achievement". The course thus focuses on and applies the systematic, transparent, dynamic and, above all, strategic use and implementation of performance management and control. Managerial accounting is about ensuring, enabling, motivating and safeguarding the creation of "added value" in the organization by providing the necessary information for optimal decision making (both analysis and synthesis!). This course is developed with special attention to sustainability and innovation and uses interactive (group, peer) learning pedagogies and evaluation/assessment methods.		
<b>Course units</b> <ul style="list-style-type: none"> <li>• Why is managerial accounting of strategic importance?</li> <li>• What methods and frameworks deliver on the promise of performance management and control? In what contexts or situations?</li> <li>• Analysis is not decision making in itself: what are the pitfalls for intelligent management?</li> <li>• Decision making is part of our management behavior: how do we make decisions that work out well?</li> <li>• Creation of added value: managing the process from innovation to cash flow and profit</li> </ul>		
<b>Course Learning Outcomes (CLOs)</b> <ol style="list-style-type: none"> <li>1. Demonstrate the capability of applying knowledge, insight and problem-solving skills to semi-structured or unstructured management control challenges and problems.</li> <li>2. Have the capability to integrate various perspectives when encountering complex problems in the field of managerial control with a focus on innovation, change, sustainability and inclusive decision making.</li> <li>3. Possess insights and skills to critically reflect on developments and proposed solutions to the above mentioned challenges and problems.</li> <li>4. Possess intercultural skills and are able to operate in an international/global business setting.</li> <li>5. Are capable of self-directed learning and critical reflection and demonstrate a professional attitude (competitive collaboration, open-mindedness, performance-driven resilience &amp; perseverance).</li> </ol>		
<b>Teaching Activities (TAs)</b> Interactive Lecture, Directed Discussion, Guided Instruction, Problem-based learning	<b>Learning Activities (LAs)</b> Lifelong learners prepare the lectures (literature and easy start-up assignments) for optimal attention focus (not so much for content related purposes). In class we work on assignments and play games to underscore the content taught. Assessment and evaluation methods include both individual and group performance.	
<b>Contribution to Programme Learning Objectives (PLOs)**</b> <ul style="list-style-type: none"> <li>• Learning Objective 1.1: Mastery</li> <li>• Learning Objective 1.2: Reinforcement</li> <li>• Learning Objective 2.1: Mastery</li> <li>• Learning Objective 2.2: Reinforcement</li> <li>• Learning Objective 3.1: Mastery</li> <li>• Learning Objective 3.2: Reinforcement</li> </ul>	<b>Assessment methodology / Learners Use of Time and Load</b> Individual Assignment <ul style="list-style-type: none"> <li>• weight 25%</li> <li>• workload estimated = 20 hours</li> <li>• due max 30/06/24</li> </ul> Group assignment <ul style="list-style-type: none"> <li>• weight 25%</li> <li>• workload estimated = 16 hours</li> <li>• due max 30/06/24</li> </ul> Individual in class exam <ul style="list-style-type: none"> <li>• weight 50%</li> <li>• workload estimated = 30 hours</li> <li>• due max 29/06/24</li> </ul>	
<b>Evaluation scale</b> 0-20		
<b>Contribution to the Environmental, social and governance (ESG)</b> Course Contribution to ESG: Yes Contact Hours are dedicated to ESG: 2 Contact Hours containing climate solutions for how organisations can reach net zero: 0 <b>Description of contribution:</b> The course approaches sustainability from a "bottom-line" point of view. Sustainability is key to long term business performance, innovation and change management.		

\*ECTS - European Credit Transfer and Accumulation System (1 ECTS = 30 hours of learning)

\*\*CH - Contact Hours in class or online, SDL - Self-Directed Learning including readings, homework, group work, preparation to assessment, etc

\*\*\*PLO - Programme Learning Objectives are available on the curriculum page



**Readings**

Required

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Optional

Managerial Economics and Organizational Architecture, James Brickley and Clifford Smith and Jerold Zimmerman

**Other Learning Material(s)**

Required (Available on your Coursera for Campus)

Managerial Accounting: Tools for Facilitating and Guiding Business Decisions

**Notice:** The information available in the course outline is subject to change. Please keep yourself informed at all times by regularly checking Canvas.