

ADVANCED MANAGEMENT ACCOUNTING

Diploma: Master in Management accounting, 2nd year

Description: This teaching draws a panorama of management accounting around the world. Based on a comparative approach, we examine several countries with a specific view on innovations such as Activity-based costing, Balanced scorecard, Lean Management, ... We more precisely study the origins of Management accounting in the USA, the specificities of management accounting in Germany, Nordic countries and Japan. With cultural and institutional backgrounds, we compare for instance Japan to Germany or English speaking countries to France or Germany.

Hours: 30

ECTS: 4

Level (beginner/intermediate/advanced): advanced

Code UE (to mark on the learning agreement): 3-1M2CG4CS1