

COURSE CATALOGUE
Grande Ecole Programme
Bachelor in Business (BIB) - Spring
Academic Year 2009-10
International Track

GROUPE ESC DIJON BOURGOGNE

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1/ Introduction

1.1 Product's Description

This programme is open to exchange students from partner universities having studied one to two years of Business Studies at undergraduate level. Courses are taught in English and correspond to third year Bachelor level.

1.2 Prices

Free for partner university students

1.3 ECTS Credits

All business modules are worth 2 ECTS

1.4 Important Information

- The course descriptions in this catalog are up-to-date as of 29 October 2009 and may be subject to changes.
- In the Bachelor in Business program and the Master in Management Level I program, students will only earn credit for a course or module if the grade received is 10 (out of 20) or higher.
- If students fail a module they won't necessarily be able to take a retake exam before they leave. They will either be summoned to an exam the following year or a retake if one is organized but this cannot be guaranteed.

2/ Modules

Tronc Commun - S2 Cost management

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: BRULLEBAUT Bénédicte

Pre-requisites: Accounting

Incompatibilities:

Description: Key words : cost volume profit analysis ; breakeven point and business decisions ; cost allocation and ABC method Presentation of the costs accounting and oppose it to the financial accounting The cost terms and purposes The cost objects and and the relevant costs for making decision The Cost volume profit analysis The Break-even point The different purposes for allocating costs to costs objects The difference between direct allocations, step-down and reciprocal method The limits of the traditional costing systems and how can they provide misleading information for decision making The ABC system

Learning objectives: The purpose of this course is to provide a comprehensive survey of cost accounting and related techniques employed by manufacturing and non-manufacturing companies. Indeed, this course emphasizes the use of accounting information for internal planning and control purposes, and as a whole for decision making. Note that this focus contrasts with financial accounting where the orientation is on accounting disclosures and financial statements for parties external to the firm. This course is intended as an introduction for individuals willing to make business decisions. It will cover the vocabulary and mechanics of cost accounting, basic issues involved in the design of a managerial accounting system, and more particularly its role and how useful it is for resource allocation. We focus here on different issues: What are the traditional managerial accounting systems; its various unintended dysfunctional consequences and the other alternatives to resolve these problems?

Methodology: Teaching language : english, french The course will be a combination of case study, lecture and interactive class. Therefore, you are require to prepare the material by reading the chapters you are assigned. I will assume that you have prepared the required material for each class. **Textbook Readings:** This course is much more than memorization of procedures, formulas and formats. It aims at stimulating your problem-solving abilities and critical thinking skills. Everything in the course is theory driven, although we may use numerical examples to illustrate the theoretical point. Good note taking is essential in class. Students should be ready to discuss chapters as they are assigned. Questions at the end of chapter and study guide material should be reviewed diligently. **Homework Problems:** Diligent homework preparation is essential for complete mastery of cost accounting. Students failing to practice problem material assigned for homework usually results in the student being unable to efficiently deal with examination problems in the time allotted. All assignments are required for all students!!!!

Course description: Make sure that you acquire some knowledge in cost analysis and calculation through different methods How do the students practise these materials in the decision making process

Teacher(s):

- PRINZ Enrico
- BRULLEBAUT Bénédicte

Evaluations:

Contrôle individuel continu 40%

Contrôle individuel final 60%

List of bibliographical references:

Management and cost accounting 330.57 DRU Thomson Learning 2004 - DRURY Colin
Management and cost accounting 330.57 HOR Prentice Hall Europe 1999 - HORNGREN Charles
T Management and cost accounting 330.57 HOR Prentice Hall Europe 2005 - HORNGREN
Charles T

Tronc Commun - S2 Financial Accounting 2

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: RAIMBAULT Sophie

Pre-requisites: Financial Accounting 1 of the first semester

Incompatibilities:

Description:

Learning objectives: The aim of this course is: - to understand the environnement of financial accounting - to understand and be able to prepare consolidated financial statements - to understand the basis of taxation : corporate tax and other miscellaneous taxes

Methodology: Lectures , Exercices

Course description: Written

Teacher(s):

- RAIMBAULT Sophie
- ASHTA Arvind

Evaluations:

Contrôle collectif continu 40%

Contrôle individuel final 60%

List of bibliographical references:

Tronc Commun - S2 Financial Tools and markets

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: JACQUIN Marie Pierre

Pre-requisites: Bases in mathematics - financial accounting (S1)

Incompatibilities:

Description: Learning Objectives : Overview of the financial environment of the firm and introduction to basic financial tools. Main topics : - Financial environment of the firm - Main financial markets - Financial mathematics (interest, bonds and stocks valuation principles)

Learning objectives: To understand the financial system and the main roles of financial market
To use simple/compound Interests, loan, to evaluate a financial asset (bonds and shares)

Methodology: Teaching language : english & french Before the session : Reading at home ,
exercices to prepare (not assessment) During the cours : exercices (presentation by students) -
questions / answers - zoom on special points

Course description: The progression of learning is tested through continual assessment. A global
evaluation takes place final exam.

Teacher(s):

- JACQUIN Marie Pierre
- HAYWARD Serge

Evaluations:

Contrôle individuel final 60%

Contrôle individuel continu 40%

List of bibliographical references:

Finance 310.55 BOD Prentice Hall 2000 BODIE Zvi

Mathématiques financières 310.99 GIN Economica 2006 GINGLINGER Edith

Principles of corporate finance : international edition / 9th ed. 310.55 BRE McGraw-Hill 2008
BREALEY Richard A.

Tronc Commun - S2 Information technology for managers 2

Time volume (in hour): 30 **Total student workload:** 60

Semester: Printemps

Module's Manager: LEMAÎTRE André

Pre-requisites: None.

Incompatibilities: None.

Description: • The purpose of the course is to develop participants' ability to choose and use standard software to process data, yield information, make decisions and communicate. • The course is organised on an e-learning programme and basic to advanced exercises so as to favour skills improvement.

Learning objectives: At the end of the course, participants will be able to efficiently use the advanced functionalities of a spreadsheet and those of a database management software (design, implementation and utilisation)

Methodology: • E-Learning • Exercises • Coaching

Course description: Participants are evaluated individually on their results to the tests associated with the studied softwares. The tests are taken on computer.

Teacher(s):

- LEMAÎTRE André

Evaluations:

Contrôle individuel final 100%

List of bibliographical references:

Tronc Commun - S2 Introduction to corporate finance

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: JACQUIN Marie Pierre

Pre-requisites: Financial Accounting (S1) - Financial tools & markets(S2)

Incompatibilities:

Description: Learning objectives : Assessment of a project financial feasibility. => follow up of a first semester entrepreneurship module where students build the business plan of a business creation project : financial part of the business plan Main topics : Investment choice - financing structure Cash Flow NPV / IRR WACC / CAPM Value creation principle

Learning objectives: Understand the principle of the value creation - use investment decision criteria - understand the principle of capital cost measurement and the impact of the financing structure on the cost of capital and on the company's value.

Methodology: Teaching language : english, french Readings, exercises, case study : using investment decision criteria in a real study

Course description:

Teacher(s):

- ZENOU Emmanuel
- GALIA Fabrice
- JACQUIN Marie Pierre

Evaluations:

Contrôle collectif continu 30%

Partiel individuel 70%

List of bibliographical references:

Finance 310.55 BOD Prentice Hall 2000 BODIE Zvi

Finance d'entreprise 310.55 VER Dalloz 2005 VERNIMMEN Pierre

Tronc Commun - S2 Labour Law

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: ATTUEL-MENDES Laurence

Pre-requisites: Being part of the English-speaking track

Incompatibilities:

Description: Labour laws, industrial, relations, corporate social responsibility

Learning objectives: Understand the nature of the social environment of the firm

Methodology: Teaching language : English

Course description: Oral and written assessment aiming at assessing students' presentation skills and ability to acquire knowledge.

Teacher(s):

- DITTER Jean Guillaume
- ATTUEL-MENDES Laurence
- JEANNERET-DRUCKMAN Karen

Evaluations:

Contrôle individuel continu 30%

Contrôle collectif continu 20%

Contrôle individuel final 50%

List of bibliographical references:

Law for business students 750.80 ADA Pearson Education 2006 ADAMS Alix

Tronc Commun - S2 Market research

Time volume (in hour): 15 Total student workload: 60

Semester: Printemps

Module's Manager: CEVAËR Lionel

Pre-requisites:

Incompatibilities:

Description: A course delivered in three phases, starting with the explanation of the reasons and practices of conducting market research. Phase 2 will discuss the considerations in conducting qualitative research, with the following course being the conduct of an analysis and presentation of recommendations in a group setting. Phase 3 will present the importance of procedural replication in quantitative research, with the final course being an individual's analysis of a mock set of data in the design, execution and analysis of a quantitative study.

Learning objectives:

Methodology: PBL

Course description: Dossier

Teacher(s):

- GENTIL Christian
- SOULAS Céline
- WILSON Damien

Evaluations:

Partiel individuel 70%

Partiel collectif 30%

List of bibliographical references:

Tronc Commun - S2 Management of organizations

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: SUTAN Angela

Pre-requisites: none

Incompatibilities: none

Description: The main goal of this lecture is to use the economic analysis to understand crucial aspects of organizations. In order to capture the main features of organizations we will use at the theoretical level techniques developed in Microeconomics and Game Theory. At the empirical level we will frequently refer to economic experiments. We will first present the existing theories of the firm before analyzing in a second part the boundaries of organizations. In the third part we will use principal-agent models in order to derive a theory of incentives in firms. We then draw on the previous models to analyze issues of cooperation in organizations. We propose to focus on a restricted number of crucial issues in organizations while providing at the same time a wide scope of alternative approaches ranging from the neoclassical economic model to the most recent models in behavioral and experimental economics.

Learning objectives: At the end of the course, the student should know how to use the main sociological and economics tools to analyse organisations. They should also have tested the main specific methods used in economics and sociology to analyse organisations.

Methodology: Presentations by the lecturer and case studies

Course description: Test the progress in the acquisition of knowledge thanks to advancement reports Test the acquisition of knowledge thanks to the final project

Teacher(s):

- SUTAN Angela
- CORGNET Brice

Evaluations:

Contrôle individuel continu 50%

Contrôle collectif continu 50%

List of bibliographical references:

M. Crozier (1967) The bureaucratic phenomenon, University of Chicago Press
Erving Goffman (1959) The Presentation of Self in Everyday Life, University of Edinburgh Social Sciences Research Centre
SCOTT Richard W. & DAVIS Gerald F (2007) Organizations and organizing : rational, natural, and open system perspectives", Pearson Education (Cote: LIVRE 630 SCO)

Tronc Commun - S2 Operations management

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: CIESLEWICZ Alain

Pre-requisites: none

Incompatibilities: Same course in French: Management des Opérations

Description: Introduction to SCM

Learning objectives: A company performance improvement requires an efficient flow management. This means understanding operational systems, including main sub-systems and the links between them. This includes the following : production planning and control, inventory management, (including material requirement) operations scheduling, product and process design, logistics and supply chain management, Information Systems (IS) for Enterprise Resources Planning (ERP).

Methodology: Questions and answers sessions to further elucidate the concepts. Case studies and Further work , individually or within your workgroup You will be required to prepare for the lectures through prior reading (magazines and books) We want the lesson to be an active dialog with the professor

Course description: Written

Teacher(s):

- CHAZEE Fabrice
- BERNARD Jean Pierre
- BLANC Jean-Jacques
- MINARD Karine
- MOISY Christian

Evaluations:

Contrôle individuel continu 40%

Partiel individuel 60%

List of bibliographical references:

John H. Blackstone Jr.,(2008) APICS Dictionary Twelfth Edition, Apics Editions

Français et Culture Culture & Société

Time volume (in hour): 15 **Total student workload:** 60

Semester: Printemps

Module's Manager: CHAPUIS Claude

Pre-requisites: Aucun

Incompatibilities:

Description: Vie sociale et politique, sociologie de la France. Vie intellectuelle, artistique et spirituelle

Learning objectives: A la fin du module, les étudiants devront être capables de mieux comprendre comment la société française fonctionne, quelles sont les valeurs et les croyances des Français, les caractéristiques qui les distinguent des personnes d'autres pays et quelles sont les différences culturelles entre leur pays et la France

Methodology: Lectures personnelles Cours du professeur et discussion en classe

Course description: Ecrit

Teacher(s):

- CHAPUIS Claude
- CROISIER LOPEZ Catherine

Evaluations:

Contrôle individuel continu 50%

Partiel individuel 50%

List of bibliographical references:

Francoscopie 2005 : pour comprendre les Français : faits - analyses - tendances - comparaisons - 10 000 chiffres 120.82 MER Larousse 2004 MERMET Gérard

La France vue d'en face : l'image de la France analysée et jugée par des étrangers 603 FRI R. Laffont 1990 FRISCHER Dominique

Le nouveau guide France 070 MIC Hachette 1996 MICHAUD Guy

Pas si fous, ces français ! 903 NAD Seuil 2005 NADEAU Jean-Benoît

1990 Peyrefitte (Alain) Le Mal français. Albin Michel.

Français et Culture French culture and society

Time volume (in hour): 15 Total student workload: 60

Semester: Printemps

Module's Manager: CHAPUIS Claude

Pre-requisites: None

Incompatibilities:

Description:

Learning objectives: At the end of this module, students will be able to understand the way the French society works, the values and beliefs held by the French, some of the people's idiosyncrasies and cultural differences between their native country and France.

Methodology: Preparatory work: reading assignment Lecture and discussion

Course description: Ecrit

Teacher(s):

- CHAPUIS Claude
- CROISIER LOPEZ Catherine

Evaluations:

Contrôle individuel continu 50%

Partiel individuel 50%

List of bibliographical references:

Bernstein (Richard). Fragile Glory. Plume. 1990 Nadeau (Jean-Benoît) & Barlow (Julie) Pas si fous ces Français Bernstein. Seuil. 2005 Peyrefitte (Alain) The French Evil Platt (Polly) French or Foe? Culture crossings Ltd. London 1994 Zeldin (Theodore) The French

Français et Culture French - Advanced

Time volume (in hour): 45 **Total student workload:** 90

Semester: Printemps

Module's Manager: CHAPUIS Claude

Pre-requisites: Bon niveau de français intermédiaire déterminé par un test.

Incompatibilities:

Description: Découverte du français comme langue de communication et langue des affaires. Approfondissement de la connaissance du comportement, de la culture et de la civilisation du pays

Learning objectives:

Methodology: Ce cours se caractérise par l'interactivité. Utilisation d'Articles de journaux, livres de textes, vidéo. Explications grammaticales par le professeur. Jeux de rôles et débats.

Course description: Ecrit

Teacher(s):

- ALBERT René
- MUNOZ Isabelle
- MAZUE Agnieszka
- TACCOLINI Sabine

Evaluations:

Contrôle individuel continu 50%

Partiel individuel 50%

List of bibliographical references:

Le français des affaires par la vidéo : livre de l'étudiant 901 NIN Didier / Hatier 1993 NINAN Claude Le

Le français pour la profession 901 DAM Hueber / Larousse 1991 DAMBLEMONT Armelle

Le Français pour la profession : cahier d'exercices 901 DAM Hueber / Larousse 1992 DAMBLEMONT Armelle

Français et Culture French - Elementary

Time volume (in hour): 45 **Total student workload:** 90

Semester: Printemps

Module's Manager: CHAPUIS Claude

Pre-requisites:

Incompatibilities:

Description: Surviving with basic French

Learning objectives: The general objective at this level is to develop communication skills which will enable the student to cope with the simple situations he/she may encounter.

Methodology: The themes are illustrated by examples from French and international social, political and economic life. Media used: press, radio, video The acquisition of this know-how is carried out according to the capacity and needs of the students.

Course description: Ecrit

Teacher(s):

- MIRAUCOURT Julie
- TERRAND Frédérique
- ALBERT René
- KRICHEL Julia
- MAZUE Agnieszka
- MUNOZ Isabelle
- TACCOLINI Sabine
- DALY Aurélie
- RAFANIELLO MARON Silvia
- PEREIRA Mélanie
- EHROHLT Karine

Evaluations:

Contrôle individuel continu 50%

Partiel individuel 50%

List of bibliographical references:

Grammaire : 350 exercices - Niveau moyen 907 DEL Hachette F.L.E. 1996 DELATOUR Y.

Grammaire du français : cours de civilisation française de la Sorbonne 907 DEL Hachette F.L.E. 1991 DELATOUR Y.

Français et Culture French - Intermediate

Time volume (in hour): 45 **Total student workload:** 90

Semester: Printemps

Module's Manager: CHAPUIS Claude

Pre-requisites: To have a good level of elementary French. (The level is determined by a test.)

Incompatibilities:

Description: Survival french for real life situations. Discussions with the French

Learning objectives:

Methodology: Reading little texts, role plays, debates. Oral comprehension exercises. A lot of interactivity with the teacher as the group of learners is limited to 15 students.

Course description: Ecrit

Teacher(s):

- MAZUE Agnieszka
- TACCOLINI Sabine
- ALBERT René
- CHAPUIS Claude
- MIRAUCOURT Julie
- MUNOZ Isabelle
- PEREIRA Mélanie

Evaluations:

Contrôle individuel continu 50%

Partiel individuel 50%

List of bibliographical references:

Café Crème 2 : méthode de français 905 BAR Hachette livres 1998 BARAONA Geneviève

Civilisation progressive du français avec 400 activités : niveau intermédiaire 903 STE Nathan / CLE international 2004 STEELE Ross

Grammaire du français : cours de civilisation française de la Sorbonne 907 DEL Hachette F.L.E. 1991 DELATOUR Y.

