

5.00 credits	30.0 h	Q1
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Teacher(s)	Provost Anne-Catherine ;
Language :	French
Place of the course	Mons
Prerequisites	Strategic Marketing
Main themes	This course aims to familiarize students with decision support tools and more particularly with performance management tools such as the <i>balanced scorecard</i> and the role it plays in the control and planning of strategic objectives.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>Competencies Given the « competencies referential » linked to the LSM Master in Management and in Business Engineering, this course mainly develops the following competencies:</p> <ul style="list-style-type: none"> • 1.1 – 1.2 – 1.3 • 2.1 – 2.2 – 2.3 - 2.4 • 3.1 – 3.2 – 3.3 – 3.4 – 3.5 • 5.1 – 5.2 – 5.3 • 6.1 – 6.2 • 8.1 – 8.2 – 8.3 1 • 9.1 – 9.2 – 9.3 – 9.4 <p>Learning Outcomes At the end of this learning unit, the student is able to:</p> <ul style="list-style-type: none"> • Identify the strategic objectives of an organization and define key performance indicators; • Develop a performance measurement and control tool based on the balanced scorecard and adapting it to specific contexts; • Explain if and how the dashboard can help the company improve its performance; • Be critical; • Adopt a professional attitude (work independently and responsibly).
Bibliography	<ul style="list-style-type: none"> • HORNGREN C., BHIMANI A., DATAR S., FOSTER G. <i>Contrôle de gestion et gestion budgétaire</i>, Pearson Education, 4ème édition, 2009. • KAPLAN R., NORTON D. (1996), <i>The Balanced Scorecard, Translating Strategy into Action</i>, HBS Press. • KAPLAN R., NORTON D. (2004), <i>The Strategy Map, Converting Intangible Assets into Tangible Outcomes</i>, HBS Press. • OOGHE H, VANDER BAUWHEDEN H., VAN WYMEERSCH C., <i>Traité d'analyse financière</i>. Anthemis, 2022.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management	GESM2M	5		