

5.00 credits

30.0 h

Q2

Teacher(s)	Telle Annick ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	• Planning and management control, strategic management control. • Budgets, structure and preparation methods. • Traditional control methods. • Controlling costs by standards. • Cost transfer techniques. • Calculation of specific gaps in operational and logistical functions. • Financial performance indicators.
Learning outcomes	At the end of this learning unit, the student is able to : ¹ On completion of this course, students will be able to understand the budgetary statement of organisations, to draw up budgets, to calculate management gaps and translate everything into performance indicators
Bibliography	• GUERRA F. (2007), Pilotage stratégique de l'entreprise, le rôle du tableau de bord prospectif, De Boeck • DE RONGE Yves (2013), Comptabilité de Gestion, De Boeck, • LEHMANN PJ, CONSTANT A., POTTIER F. (2020), Toute la gestion de l'entreprise, De Boeck, • DJERBI Z., DURAND X., KUSZLA C.(2020), Contrôle de gestion, Dunod.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management (shift Schedule 2)	FEHC2M	6		