

5.0 credits	30.0 h
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Teacher(s) :	Bertiaux Claude ;
Language :	Français
Place of the course	Mons
Prerequisites :	GEHD1321 ' Accounting and financial analysis
Main themes :	-- To define management accounting, its aims and its connection to general accounting. -- The tools for cost accounting: the company's organisational and analytical framework, the type of charges according to their destination and according to their variation mode, the type of cost accounting, the distribution methods of costing over time, the notions of activities, variability of costs and profitability thresholds, analysis of cost volume profit, the various approaches for full and partial costing. Introduction to activity-based costing -- The distribution of costs by destination: cost centre method, increase and division methods, introduction to the Activity Based Costing method, introduction to standard costs (budgets, standard costs and variance measures) and their accounting. -- Consideration of specific issues such as stocks, by-products, waste
Aims :	On completion of this course, students will be able to use basic accounting tools allowing them to provide a company with relevant information to assist in decision-making and the control of organisations. <i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i>
Evaluation methods :	Written examination
Teaching methods :	-- Lectures -- Course-related assignments organised in groups of around thirty students
Bibliography :	-- DE RONGE Y. (1998), Comptabilité de gestion, De Boeck. -- RAULET C. (1999), Comptabilité analytique d'exploitation, Volumes 1 and 2, Dunod.
Cycle and year of study :	> Master [60] in Management (shift schedule) > Master [120] in Management (shift schedule)
Faculty or entity in charge:	BLSM