

5.0 credits

30.0 h

Teacher(s) :	Helbois Dominique ;
Language :	Français
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.
Aims :	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 <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
Bibliography :	-- BOUIN X. (2000), Les nouveaux visages du contrôle de gestion, Dunod. -- LOENING H. (2003), Le contrôle de gestion, Dunod. -- LORINO P. (1996), Le contrôle de gestion stratégique, Dunod.
Cycle and year of study :	<a href="#">&gt; Master [120] in Management FisCom (shift schedule)</a>
Faculty or entity in charge:	BLSM