UCL Université catholique de Louvain

MGEHC2108

2015-2016

Contrôle des performances

6.0 credits	30.0 h + 0.0 h	1q

Teacher(s) :	Helbois Dominique ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	PRE FR2 GEHD1321 - Comptabilit& acute; et diagnostic financier
Main themes :	FR THEME 2 1. Define management accounting, its aims and its connection to general accounting; 2. Identify the tools for management accounting: elaborate the company& squo;s organizational and analytical framework, classify the charges according to their traceability and according to their variation mode, define a typology of costs from the accounting perspective; 3. Examine the resources according to their distribution in time and their use. Switch from an accounting perspective to an economic perspective; 4. Determine the break-even point and practice the Cost-Volume-Profit analysis; 5. Identify the different approaches to costing: full and partial costing; 6. Examine the various methods of cost allocation according to their destination: homogeneous sections method; increase and division methods, Activity-Based Costing method; 7. Analysis of individual cases: purchasing, production, sales, work in process, waste, by-product, packaging, etc. 8. Introduce budget control (budgets, standard costing and deviations analysis); 9. Develop scorecards for measuring performance.
Aims :	At the end of this course, the student will be able to: -- FR SP 2 - describe the best method of calculating costs and production costs for a company or organization in the for-profit or nonprofit sectors; - develop appropriate accounting tool to calculate economic costs and measure the outcomes by destination; - build financial dashboards, and establish links between budgets and calculate key management deviations. *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".*
Evaluation methods :	EVAL FR 2
Teaching methods :	METH FR 2
Other infos :	AUTRE FR 2
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management (shift schedule)	GEHC2M	6	-	
Master [60] in Management (shift schedule)	GEHC2M1	6	-	