

In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

5 credits

30.0 h

Q2

Teacher(s)	Danaux Géraldine (compensates Sarens Gerrit) ;Sarens Gerrit ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	The first part of the course will explain what is a balance sheet, the double entry principle, the accounting process, the closing postings. It will describe the functioning of the main accounts of the balance sheet and the income statement. It will also focus on the accounting record of specific transactions such as depreciation and amortization, investment and divestment in fixed tangible assets, purchases, sales , inventories,' The second part of the course will explain the existing methods to analyze existing financial accounting statements. The third part will be an introduction to management accounting, in particular to direct costing, full costing
Aims	<p>Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO:</p> <ul style="list-style-type: none"> • 1. Corporate citizenship 1.1. 'Look critically ' 1.3. Decide and act responsibly ' 2. Combine knowledge 2.1. Master a core knowledge.. 2.3. Articulate the acquired knowledge from different areas of management 2.4. Articulate management knowledge with other areas ' 2.5. Articulate and apply the acquired knowledge ' 3. A scientific and pragmatic approach 3.1. Conduct an analytical reasoning ' 3.2. Collect, select and analyze information , ' 3.3.Consider problems using a pragmatic approach , ' 3.5.Produce implementable solutions' 5. Work in interdisciplinary environment 5.1.Understand the inner workings of an organization ' 5.2.Position ... the functioning of an organization, in its ...socio-economic dimensions' 5.3.Understand and establish their own role and scope for action ' 7.Apply management topics to its business 7.1. Integrate the 6 management topics .. in its activity, project' 7.2. Clearly define the aims of its activity ' 7.3. Disseminate rigorous management approach ' 8. Listening and Communication 9. Enlargement of its own competencies 9.1. Personal development ' 9.2. Quick and autonomous study' <p>At the end of this course, the student will be able to:</p> <ul style="list-style-type: none"> • - Understanding and application of the basic management accounting concepts.- Understanding and application of several cost calculation methods. - Understanding and application of a budget system. - Understanding and application of a BSC. <p>----- <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></p>
Bibliography	<ul style="list-style-type: none"> • GUERRA F. (2007), Pilotage stratégique de l'entreprise, le rôle du tableau de bord prospectif, De Boeck • HORNGREN C., BHIMANI A., DATAR S., FOSTER G. (2009), Contrôle de gestion et gestion budgétaire, 4ème édition, Pearson • BERLAND N., DE RONGE Y. (2013), Contrôle de gestion, Perspectives stratégiques et managériales, 2ème édition, Pearson • GOUJET C., RAULET C. et RAULET C. (2007), Comptabilité de gestion, Dunod
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)

Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management	GEST2M1	5		