

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.

6 credits	30.0 h	Q2
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Teacher(s)	Danaux Géraldine ;
Language :	French
Place of the course	Charleroi
Main themes	<ul style="list-style-type: none"> • 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	<p>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</p> <p>-----</p> <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 [120] in Management (shift Schedule 2)	FEHC2M	6		