


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	Q1
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Teacher(s)	Vanderborght Vincent ;
Language :	French
Place of the course	Mons
Main themes	<ul style="list-style-type: none"> - Management accounting, objectives and links with general accounting - Charges repartition according to their destination (Activity-Based Costing ou ABC) - Cost calculation methodologies - Management control and associated tools (budgets, standard costs and variances, break-even points¹) - Performance metrics and dashboards (Balanced Scorecard)
Aims	<p>At the end of this course, students will be able to demonstrate good understanding of goals and principles of management control and relevant performance indicators as tools to support decision making process and management of a company or organization. Special focus will be put on developing a critical judgment and autonomy in this context, through case studies and workshops.</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>
Evaluation methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>Final assessment of the students will be made based of :</p> <ul style="list-style-type: none"> - Preparation of the sessions (pre-reads and workshops) - Active participation during the sessions - Final essay
Bibliography	<ul style="list-style-type: none"> - BERLAND N., Mesurer et piloter la performance, e-book - BERLAND N., DE RONGE Y., Contrôle de gestion (perspectives stratégiques et managériales), Pearson, 2^{ème} édition - GUERRA F., Pilotage stratégique de l'entreprise, De Boeck - MASKELL B., BAGGALEY B., Practical Lean Accounting, Productivity press
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management (shift schedule)	GEHM2M1	6		
Master [120] in Management (shift schedule)	GEHM2M	6		