




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	45.0 h + 20.0 h	Q1
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Teacher(s)	Helbois Dominique ;
Language :	French
Place of the course	Mons
Prerequisites	<i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Aims	<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>
Bibliography	DE RONGE Y. (1998), Comptabilité de gestion, De Boeck. HORNGREN C. et al. (2006), Comptabilité de gestion, Tomes 1 et 2, Pearson. LORINO P. (1996), Le contrôle de gestion stratégique, Dunod. RAULET C. (1999), Comptabilité analytique d'exploitation, Tomes 1 et 2, Dunod.
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Bachelor : Business Engineering	<a href="#">INGM1BA</a>	5	<a href="#">MGEST1105</a>	
Master [60] in Management	<a href="#">GESM2M1</a>	5		
Bachelor in Management	<a href="#">GESM1BA</a>	5	<a href="#">MGEST1105</a>	
Master [120] in Management	<a href="#">GESM2M</a>	5		