

Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presentiel, distance or in a comodal or hybrid format).

6 credits

30.0 h

Q2

Teacher(s)	Telle Annick ;
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		