

6.00 credits	30.0 h	Q2
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Teacher(s)	Telle Annick ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	<ul style="list-style-type: none"> <li>• Planning and management control, strategic management control.</li> <li>• Budgets, structure and preparation methods.</li> <li>• Traditional control methods.</li> <li>• Controlling costs by standards.</li> <li>• Cost transfer techniques.</li> <li>• Calculation of specific gaps in operational and logistical functions.</li> <li>• Financial performance indicators.</li> </ul>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <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>
Bibliography	<ul style="list-style-type: none"> <li>• GUERRA F. (2007), Pilotage stratégique de l'entreprise, le rôle du tableau de bord prospectif, De Boeck</li> <li>• DE RONGE Yves (2013), Comptabilité de Gestion, De Boeck,</li> <li>• LEHMANN PJ, CONSTANT A., POTTIER F. (2020), Toute la gestion de l'entreprise, De Boeck,</li> <li>• DJERBI Z., DURAND X., KUSZLA C.(2020), Contrôle de gestion, Dunod.</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management (shift Schedule 2)	FEHC2M	6		