



6.00 credits

30.0 h

Q2

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| Teacher(s) | Desagre Christophe ; |
| 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) |
| Learning outcomes | <p>At the end of this learning unit, the student is able to :</p> <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>1</p> |
| Bibliography | <ul style="list-style-type: none"> • Berland, N., & De Rongé, Y. (2019). <i>Contrôle de gestion: Perspectives stratégiques et managériales</i>. Pearson Education France. • Cavélius, F., Bonneault, P., Gomez, M-L., Gordin, M., Lorino, P., Mottis, N., & Zicari, A. (2019). <i>Comptabilité de gestion et pilotage des coûts</i>. Pearson Education France • Goujet, C., Raulet, C., Raulet, C. (2007). <i>Comptabilité de gestion</i>, 7ème édition |
| Faculty or entity in charge | CLSM |

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