


5.00 credits	45.0 h + 20.0 h	Q1
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Teacher(s)	Telle Annick ;
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>
Main themes	<ul style="list-style-type: none"> • Definition and objective of management accounting; • Management accounting tools: organizational and analytical diagram of the company, typology of expenses according to their destination and their variation mode, typology of accounting costs, distribution modes of expenses over time, notions of activities, variability of costs and break-even point, cost-volume-profit analysis, approaches to calculating full and partial costs; • Distribution of expenses by destination: method of homogeneous sections, methods of increase and division, "Activity Based Costing"; • Management planning and control: management control objectives and links with general and management accounting; • Budgets: structure and methods of preparation; • Cost control by standards; • Transfer cost techniques; • Calculation of variances specific to logistics and operational functions; • Financial dashboards.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>At the end of the class, the student will be able to:</p> <p>1</p> <ul style="list-style-type: none"> • master the basic accounting tools that provide the company with relevant information to help decision-making and control organizations; • understand the budget articulation of organizations, develop budgets, calculate management gaps and translate everything into a dashboard.
Bibliography	<ul style="list-style-type: none"> • GUERRA F. (2007), Pilotage stratégique de l'entreprise, le rôle du tableau de bord prospectif, De Boeck • DE RONGE Yves (2013), Comptabilité de Gestion, De Boeck, • LEHMANN PJ, CONSTANT A., POTTIER F. (2020), Toute la gestion de l'entreprise, De Boeck, • DJERBI Z., DURAND X., KUSZLA C.(2020), Contrôle de gestion, Dunod.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Bachelor : Business Engineering	INGM1BA	5	MGEST1103	
Bachelor in Management	GESM1BA	5	MGEST1103	