



Faculté des sciences économiques, sociales et politiques

ESPO

CMPT2110 Comptabilité analytique et budgétaire

[45h+15h exercices] 5.5 credits

Teacher(s): Yves De Rongé
Language: french
Level: 2nd cycle course

Main themes

This course will examine the gradual production of the enterprise's in-house economic information system.

The system will be planned under several headings:

- as an aid to the management system (e.g. forecasting and monitoring);
- as an aid to decision-making (e.g. prices and economic planning);
- as an information input into general accounting.

Content and teaching methods

Content

Using general accounting data as a basis, the course will define notions of consumption, charges and products with a view to determining the (direct, semi-complete and complete) cost prices of activities, transactions and (real or standard) products. These classical systems of analytical accounting will then be applied to various kinds of organisation such as multi-product enterprises, enterprises that function in phases, enterprises organised into divisions, enterprises that operate to order, service enterprises and not-for-profit enterprises.

These systems will lead to an analysis of profitability, and particularly to an evaluation of gross margins.

Budgetary management will then be addressed as a tool for forecasting control. The emphasis will be on ways of determining standard costs, an analysis of disparities, and the technique of flexible budgets. Budgets will be examined from the point of view of designing the enterprise's forecasting economic models, and their transposition towards the economic planning of activities.

The course will be complemented by exercise sessions and case studies.

Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Pre-requirements: Students will need to have acquired a basic understanding of microeconomics and of the mechanisms of general accounting.

Other credits in programs

ECAP21	Première licence en sciences de gestion	(5.5 credits)	Mandatory
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