

## Faculty of Economic, Social and Political Sciences



### CMPT2951 Management control

[30h] 5 credits

**Teacher(s):** Guy Keymolen  
**Language:** French  
**Level:** Second cycle

#### Aims

The main objectives of this financial accounting course is that students

- acquire the basic accounting principles and techniques. Students will learn how to present the financial information that translates the period's transactions undertaken by an institution in a summary statement presenting its uses and resources. At the end of this course, students - - should possess the basic accounting knowledge needed to prepare financial statements.
- should be able to analyze the financial accounting information prepared for external bodies: investors, creditors, suppliers...etc.
- should be able to compute direct costing, full costing, #,.

#### Main themes

The first part of the course will explain what is a balance sheet, the double entry principle, the accounting process, the closing postings. It will describe the functioning of the main accounts of the balance sheet and the income statement. It will also focus on the accounting record of specific transactions such as depreciation and amortization, investment and divestment in fixed tangible assets, purchases, sales , inventories, #

The second part of the course will explain the existing methods to analyze existing financial accounting statements.

The third part will be an introduction to management accounting, in particular to direct costing, full costing

#### Content and teaching methods

Content

1. Accounting principles
2. Financial statement analysis: ratios; cash flow analysis, financial performance measurement tools
3. Management accounting: full costing, direct costing, #

Methods

Combination of classes, with real-life examples and exercises.

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

Prerequisite : basic course in accounting

Evaluation : open book written exam (problem solving)

Support : DE RONGÉ Y. et CERRADA K., Contrôle de gestion, Pearson Education (2005)

References : see support

Pedagogic team : teacher

#### Programmes in which this activity is taught

**GEST2M1** Master en sciences de gestion

#### Other credits in programs

**FSA12BA** Deuxième année de bachelier en sciences de l'ingénieur, (5 credits)  
 orientation ingénieur civil