

## Faculty of Medicine



### EDPH2224 Costs and control of physical activity management

[30h] 2.5 credits

**Teacher(s):** Christophe Bouteiller, Marc Louis  
**Language:** French  
**Level:** Second cycle

#### Aims

General principles of accountancy and essential mechanisms of control of the costs

#### Main themes

1. Comprehension of the annual accounts published (assessment, income statements and appendix). Reorganization in significant masses to release from the major concepts. Working capital, requirement in working capital, cycles financial, independence, liquidity, etc.... 2. To release relevant measurements of the result and to include/understand their constitution: added value, damping, result of export, stroke of self-financing, stroke commercial, benefit Net, action leverage. 3. To identify and analyze certain reports/ratios (ratios) significant and mechanisms of comparison: balance change, table of financing... 4. To apply the principles to evaluate a project of investment above: means necessary, mode of adequate financing. Time of recovery, profitability, current value, treatment of the risk. 5. To initiate at a reflexion minimum on the cost of cost and to include/understand which type of cost is appropriate for which type of decision starting from the traditional concepts of complete cost, direct cost, and marginal cost.

#### Content and teaching methods

Comprehension of the annual accounts published (assessment, income statements and appendix). Reorganization in significant masses to release from the major concepts. To release relevant measurements of the result and to include/understand their constitution. To identify and analyze certain reports/ratios (ratios) significant and mechanisms of comparison. To apply the principles to evaluate a project of investment above. To initiate at a reflexion minimum on the cost of cost and to include/understand which type of cost is appropriate for which type of decision starting from the traditional concepts of complete cost, direct cost, and marginal cost.

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

Examination oral/written. A number of 4 students per unit of time

#### Other credits in programs

**EDPH22**                      Deuxième licence en éducation physique                      (2.5 credits)