

Management Accounting 2

ECTS : 2

Volume horaire : 18

Description du contenu de l'enseignement :

Management accounting aims at understanding the origin of performance in a company and the way it can be improved. The purpose of management accounting is hence to find the links between sales and expenses, between expenses and balance sheet, between management decisions and their consequences in the financial statements. Management accounting will provide managers with information and models to understand cost behaviors, to optimize results and to anticipate the consequences of decisions.

The course is divided into 8 parts to study the main managerial accounting concepts and methods.

2LOALX15 - Management accounting 2

- Activity-based costing
- Budgeting
- Standard costing and variance analysis
- Course conclusion (presentation of management accounting in small companies)

Learning outcomes

Sessions are divided in:

- Courses: quick presentation of the concepts with examples
- Exercises: for each session, some parts of exercises will be prepared

Students are recommended to use a spreadsheet for calculations.

Compétence à acquérir :

The course objectives for students are:

- To understand the difference between financial and managerial accounting
- To understand the business model of a company and its managerial accounting part
- To Understand and apply the main cost accounting methods, costs analysis and budgeting methods
- To have all the necessary tools for the assessment of performance, profitability and operational risk in a business

This course is a prerequisite for management control.

Mode de contrôle des connaissances :

Written and oral group work on a small organization: 50%

Final exam: 50%

Bibliographie, lectures recommandées :

English language

HORNGREN C., BHIMANI A., DATAR S., RAJAN M. (2015), Management and Cost accounting, Pearson, sixth edition.

French language

HORNGREN C., BHIMANI A., DATAR S., FOSTER G. (2009), traduction et adaptation française par G. LANGLOIS, Comptabilité de gestion, Pearson Education, 4ème édition

BERLAND N. et DE RONGE Y. (2016), Contrôle de gestion, Pearson, 3ème édition

BOUQUIN H. (2011), Comptabilité de gestion, Economica, 6ème édition

ALAZARD C., SEPARI S., (2018), DCG11 Contrôle de gestion, éd. Dunod, 5ème édition