Management Accounting

ECTS : 3

Volume horaire : 36

Description du contenu de l'enseignement :

Course content

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.

- Introduction to managerial accounting
- Cost Volume Profit analysis
- Relevant costs and Direct costing
- Full costing and indirect costs allocation
- Activity-based costing
- Budgeting
- Standard costing and variance analysis
- Target costing

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 :

Continuous assessment: 50% - composed of 2 tests and small quizzes at the beginning of the courses.
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