

GDBA

Titre du Cours : MANAGERIAL ACCOUNTING 1

Course Title:

Heures : 20

Lecture hours:

ECTS Credits:

- **PRE-REQUIS-PRE-REQUISITE** *Connaissances globales à maîtriser par les étudiants ou public concerné / Global knowledge to be mastered*

Participants should have been exposed to financial accounting.

- **OBJECTIFS PÉDAGOGIQUES DU COURS / LEARNING OBJECTIVES** *Ce que le cours doit apporter (Fondamentaux, techniques à maîtriser) / Knowledge to be obtained*

IN TODAY'S HIGHLY COMPETITIVE GLOBAL MARKETS, COMPANIES AND THEIR MANAGERS, OWNERS, AND DIRECTORS NEED TIMELY AND MEANINGFUL ACCOUNTING INFORMATION FOR EFFECTIVE DECISION MAKING. MANAGEMENT ACCOUNTING EVOLVES FROM THE BEST PRACTICES OF MANAGERS WORKING WITHIN THEIR COMPANIES; IT EXISTS TO SERVE THE COMPETITIVE NEEDS OF ORGANIZATIONS THAT MUST CONSTANTLY PLAN, CONTROL, AND EVALUATE OPERATIONS; IT RESULTS IN BOTH FINANCIAL AND NON FINANCIAL DATA THAT ARE PROPRIETARY (I.E., GUARDED FROM BECOMING AVAILABLE TO COMPETITORS AND THE GENERAL PUBLIC). COST ACCOUNTING IS THE FIRST PART OF MANAGEMENT ACCOUNTING COURSE. IT EMPHASIZES ON FUNDAMENTAL METHODS TO CALCULATE COSTS TO MAKE DECISIONS.

THE COURSE OBJECTIVES ARE:

- TO PROVIDE ANALYTICAL TOOLS FOR ASSISTING MANAGERS IN EVALUATING VARIOUS DECISIONS WITHIN ECONOMIC ORGANIZATIONS.
- TO HAVE EACH STUDENT CAPABLE TO EVALUATE A MANAGERIAL DECISION AND CONDUCT AN ANALYSIS OF A SELECTED COMPANY OR DECISION (OR BOTH) TO DESCRIBE HOW SUCH DECISION PROCESSES OCCUR AND CAN BE IMPROVED.

STUDENTS WILL DEVELOP THE ANALYTICAL – AND OTHER – SKILLS NECESSARY FOR THE CONTROLLER'S FUNCTION, AND WILL LEARN TO GENERATE, ANALYZE, AND IMPLEMENT FINANCIAL INFORMATION FOR EFFICIENT MANAGERIAL DECISIONS.

- **CONTENU DU COURS / DESCRIPTION OF THE COURSE**

This course goes through the Cost Systems. It starts with the relationships between financial and management accounting. Then it emphasizes on full-cost systems and direct costing.

- **LISTE DES SUJETS OU RESUME DES SÉANCE/ TOPICS OF EACH SESSION OR SUMMARY OF THE COURS** *Sujet de chaque séance ou sommaire du cours/ Subject of each session*

SESSIONS	TOPIC	READING(S AND ASSIGNMENTS
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1	<p>FUNCTIONS OF MANAGEMENT ACCOUNTING</p> <p>CLASSIFICATIONS OF COSTS</p> <p>HOW TO PREPARE FINANCIAL STATEMENTS OF A MANUFACTURING COMPANY?</p> <p>THE FLOW OF MANUFACTURING COSTS</p> <p>INTRODUCTION TO THE AMERICAN METHOD TO EVALUATE STOCKS AND COSTS: JOB ORDER COSTING</p>	<p>CHAPTER 16</p> <p>EXERCISES 1 TO 10</p> <p>CHAPTER 17</p> <p>EXERCISES 11 TO 14</p>
2	<p>TRADITIONAL METHODS TO EVALUATE STOCKS AND COSTS: THE FRENCH COST ACCOUNTING METHOD (1)</p>	<p>EXERCISES 15 AND 16</p>
3	<p>TRADITIONAL METHODS TO EVALUATE STOCKS AND COSTS: THE FRENCH COST ACCOUNTING METHOD (2)</p> <p>ACTIVITY-BASED COSTING</p> <p>VALUE CHAIN ANALYSIS: ACTIVITY-BASED MANAGEMENT</p>	<p>CHAPTER 17</p> <p>CHAPTER 19</p> <p>EXERCISES 17 TO 22</p>
4	<p>COST/VOLUME/PROFIT ANALYSIS</p> <p>BREAKEVEN ANALYSIS AND SHORT-TERM DECISION MAKING (1)</p>	<p>CHAPTER 20</p> <p>EXERCISES 23 TO 30</p>
5	<p>FINAL EXAM</p>	

➤ **METHODES D'EVALUATION (CONTROLE CONTINU) / EVALUATION AND GRADING**

➤ GRADE DETERMINATION:

PARTICIPATION	20%
QUIZ	30%
FINAL EXAM	50%
TOTAL	100%

➤ **REFERENCES BIBLIOGRAPHIQUES / BIBLIOGRAPHY**

➤ TEXTBOOK:

WILLIAMS, HAKA, BETTNER, FINANCIAL AND MANAGERIAL ACCOUNTING: THE BASIS FOR BUSINESS DECISIONS, MCGRAW HILL INTERNATIONAL, 14TH EDITION, 2005

➤ READINGS:

E. CAUVIN, B.NEUMANN, (2007), « FRENCH COST ACCOUNTING METHODS: ABC AND OTHER STRUCTURAL SIMILARITIES », JOURNAL OF COST MANAGEMENT, MAY-JUNE.