

GDBA

Titre du Cours : MANAGERIAL ACCOUNTING 2

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 and management accounting 1.

- **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 Performance Measurement Systems and emphasizes on budgeting process and budgeting control.

- **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
1	GENERAL INTRODUCTION RESPONSIBILITY ACCOUNTING	READ CHAPTER 22 EXERCISE 1, 2

2	OPERATIONAL BUDGETING (1)	READ CHAPTER 23 EXERCISES 3 TO 9
3	OPERATIONAL BUDGETING (2)	
4	STANDARD COST SYSTEMS (1)	READ CHAPTER 24 EXERCISES 10 TO 13
5	QUIZ	
6	STANDARD COST SYSTEMS (2) REWARDING BUSINESS PERFORMANCE: THE PERFORMANCE MEASUREMENT SYSTEMS (1)	
7	REWARDING BUSINESS PERFORMANCE: THE PERFORMANCE MEASUREMENT SYSTEMS (2)	EXERCISE 14
8	FINAL EXAM	

➤ **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