Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G232	Managerial Accounting	4	3	0	0	3	5

Prerequisites	G231
Admission Requirements	G231

Language of Instruction	French
Course Type	Compulsory
Course Level	Bachelor Degree
Objective	The objective of the course is to provide students with the concepts and tools needed to understand and effectively use managerial accounting information.
Content	Introduction to Management Accounting Financial Analyses Cash Flow Analyses Concepts of cost, expense and expenditure -Cost Behavior and Cost Classification Cost Driver and Cost-Volume-Profit Analysis Activity Based Costing (ABC/ABM) Budgets and Their Relation with Management Functions Midterm examination Flexible Budgets and Variance Analysis Balance Scorecard and Strategic Profit Analysis Quality Costs Capital Budgeting Performance Measure Transfer Pricing Exercises
References	Bouquin, H. et Kuszia C. (2014). Le Contrôle de Gestion. Puf. Charles Horngren, Gary L. Sunden, David Burgstahler, Jeff Schatzberg (2014), Introduction to Management Accounting, Pearson Education, 16. Edition (Global) Goujet C., Raulet C. et Raulet C. (2007). Comptabilité de gestion. Dunod. Jacquot, T. et Milkoff R. (2011).Comptabilité de gestion Analyse et maîtrise des coûts. Pearson.

Theory Topics

Week	Weekly Contents
1	Introduction to Management Accounting
2	Financial Analyses
3	Cash Flow Analyses
4	Concepts of cost, expense and expenditure -Cost Behavior and Cost Classification
5	Cost Driver and Cost-Volume-Profit Analysis
6	Activity Based Costing and Activity Cost Management (ABC/ABM)
7	Budgets and Their Relation with Management Functions
8	Midterm examination
9	Flexible Budgets and Variance Analysis
10	Balance Scorecard and Strategic Profit Analysis
11	Quality Costs
12	Capital budgeting
13	Performance Measure

Week	Weekly Contents
14	Exercises