

## 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<br>Financial Analyses<br>Cash Flow Analyses<br>Concepts of cost, expense and expenditure -Cost Behavior and Cost Classification<br>Cost Driver and Cost-Volume-Profit Analysis<br>Activity Based Costing (ABC/ABM)<br>Budgets and Their Relation with Management Functions<br>Midterm examination<br>Flexible Budgets and Variance Analysis<br>Balance Scorecard and Strategic Profit Analysis<br>Quality Costs<br>Capital Budgeting<br>Performance Measure<br>Transfer Pricing<br>Exercises |
| References              | Bouquin, H. et Kuszia C. (2014). Le Contrôle de Gestion. Puf.<br><br>Charles Horngren, Gary L. Sunden, David Burgstahler, Jeff Schatzberg (2014), Introduction to Management Accounting, Pearson Education, 16. Edition (Global)<br><br>Goujet C., Raulet C. et Raulet C. (2007). Comptabilité de gestion. Dunod.<br><br>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  |

| Week | Weekly Contents                                 |
|------|---|
| 9    | Flexible Budgets and Variance Analysis          |
| 10   | Balance Scorecard and Strategic Profit Analysis |
| 11   | Quality Costs                                   |
| 12   | Capital budgeting                               |
| 13   | Performance Measure                             |
| 14   | Exercises                                       |