

## 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	Week 1: Introduction to Management Accounting Week 2: Concepts of cost, expense and expenditure Week 3: Cost Behavior and Cost Classification Week 4: Cost Driver and Introduction to Cost-Volume-Profit Analysis Week 5: Cost-Volume-Profit Analysis and Focus on Decision Making Process Week 6: Contribution Approach and Absorption Approach Week 7: Exercises Week 8: Midterm Week 9: Budgets and Their Relation with Management Functions Week 10: Preparing Master Budget Week 11: Flexible Budget and Static Budget Week 12: Exercises Week 13: Variance Analysis and Standard Costing Week 14: Exercises
References	Charles Horngren, Gary L. Sunden, David Burgstahler, Jeff Schatzberg (2014), Introduction to Management Accounting, Pearson Education, 16. Edition (Global)

## Theory Topics

Week	Weekly Contents
1	Introduction to managerial accounting
2	Concepts of cost, expense and expenditure
3	Cost Behavior and Cost Classification
4	Cost Driver and Introduction to Cost-Volume-Profit Analysis Cost Classification
5	Cost-Volume-Profit Analysis and Focus on Decision Making Process
6	Contribution Approach and Absorption Approach
7	Exercises
8	Midterm
9	Budgets and Their Relation with Management Functions
10	Preparing Master Budget
11	Flexible Budget and Static Budget
12	Exercises
13	Variance Analysis and Standard Costing
14	Exercises