

MANAGERIAL ACCOUNTING

| | | | | | | | | |
|--|------------------------------------|---|--|--|--|-----------------|---|--|
| Code du cours Course Code | | | Titre du cours Course title | | | | | |
| BAC.EAINA.FIBUS.2 202 | | | MANAGERIAL ACCOUNTING | | | | | |
| Crédits Credits | | Période d'enseignement Teaching period | | | | | Année Académique Academic Year | |
| 6 | | fall, spring | | | | | 2022/2023 | |
| Charge de travail Student workload | Synchrone / Synchronous | Asynchrone / Asynchronous | Travail en équipe Team work | Activités pédagogiques / Pedagogical activities | Travail personnel Personal work | Coaching | Evaluation | Charge totale de travail Total workload |
| | 39 | 0 | 0 | 0 | 40 | 0 | 6 | 85 |
| Programme Program | | | Global BBA | | | | | |
| Discipline Discipline | | | | | | | | |
| Module | | | - | | | | | |
| Type de cours Course type | | | core | | | | | |
| Campus | | | Barcelone, Belo Horizonte, Lille, Nanjing, Raleigh, Sophia | | | | | |
| Campus partenaire | | | | | | | | |
| Course open to students in exchange | | | | | | | | |
| Langue d'enseignement Teaching language | | Anglais / English | | | | | | |
| Responsable du cours Course leader | | | DALMASSO Audrey | | | | | |
| Pré-Requis Prerequisite | | | BAC.EAINA.FIBUS.2201 | | | | | |
| Nom des intervenants par campus Instructor(s) names by campus | Belo Horizonte | | | | | | | |
| | Lille | | | | | | | |
| | Paris | | | | | | | |
| | Raleigh | | | | | | | |
| | Sophia | | | | MANTOCK Mark | | | |
| | Stellenbosch- Le Cap | | | | | | | |
| | Suzhou | | | | | | | |
| | Nanjing | | | | | | | |

| | | | | |
|--|-----------|--|--|--|
| | Barcelone | | | |
| | Other | | | |

| | | | |
|---|--|--|------------|
| Descriptif du cours / Course description | The course will give students a basic knowledge of how to use managerial accounting tools and techniques that will assist management to achieve their stated goals and objectives. | | |
| Thèmes / Topics | | | |
| Résultats d'apprentissage / Intended Learning Outcomes and Skills | <p>A l'issue de la formation, vous serez capable de / As a result of this module, you will be able to:</p> <p>Connaissances / Knowledge and Understanding (subject specific) acquire knowledge and an understanding of the following subjects Manufacturing Accounts, Job Costing and Overhead Allocation, Incremental Analysis, Profit Center Reporting and Transfer Pricing, Budgeting, Standard Cost Systems, Cost Volume Profit Analysis, Activity Based Costing (ABC)</p> <p>Aptitudes cognitives / Cognitive skills apply management techniques and tools to the solution of short term business problems, for example, Break Even Analysis, Transfer Pricing</p> <p>Attitudes / Key transferable skills assess and evaluate; Cost Volume and Profit relationships, Variance Reports from Standard Cost Systems, Budgets, ABC Costing and Traditional Costing Systems, Scarce Resource Allocation</p> <p>Ethical and social understanding earn about the technique of the following businesses; Manufacturer such as Renault (a)Variance Analysis, Budgeting, Transfer Pricing, b) Construction(Job Costing and Overhead Allocation; c)Airline Industry(CVP and Incremental Analysis)</p> | | |
| Contribution aux objectifs pédagogiques du programme / Contribution to learning objectives | Indiquer les learning objectives auxquels contribue le cours (en se basant sur le curriculum mapping du programme) / Indicate which learning objectives the course contributes to (based on the program curriculum mapping) | | |
| | LO1.1 : To understand and apply theories and major concepts of accounting : LG1 : Graduate should be knowledgeable about business disciplines | | |
| | Cours soumis à évaluation dans le cadre de l'Assurance of Learning pour l'année en cours ? | | Oui / Yes |
| Evaluation des étudiants / Student Assessment | Evaluation finale (DS) | | 40% |
| | Final examination | | |
| | (Précisez la nature pour l'évaluation finale / Explain type for final examination) | | |
| Cliquez ici pour entrer du texte. | | | |
| QCM - Quiz: | | | |
| Epreuve sur table - Supervised exam: | | | |
| Présentation orale - Presentation: | | | |

| | | |
|---|---|-----------------|
| | Rapport écrit/Dissertation - Report / Dissertation: Participation - Class participation: Autre, précisez / Other, precise: | |
| | Contrôle continu Continuous Assessment | 60% |
| | préciser nature / Explain type | |
| | Cliquez ici pour entrer du texte. QCM - Quiz: Epreuve sur table - Supervised exam: Présentation orale - Presentation: Rapport écrit/Dissertation - Report / Dissertation: Participation - Class participation: Autre, précisez / Other, precise: | Nb midterms : 2 |
| Méthodes d'enseignement Teaching Methods | Format de cours / Course format | |
| | Cours magistral / Lecture | |
| | Autre, précisez / Other, precise: | |
| | Activités d'apprentissage / Learning activities | |
| | Personal guided study - Devoirs / Assignments | |
| Plan de cours Course Plan | <p>Chaper 16, Manufacturing Accounting Classification of Manufacturing costs, Product and Period Cost, Direct Materials, Direct Labor Indirect Manufacturing Costs, Three types of Inventory; Materials, WIP and Finished Goods Chapter 17, Job Order Cost and Overhead Allocation Overhead Allocation Rates, Job Order Costing, Activity Based Costing Chaper 19, Costing and the Value Chain The Value Chain, Activity Based Management, The Target Costing Process, Just in Time Inventory Process, Total Quality Management Chapter 20, Cost Volume Profit Analysis Cost Volume Relationships, Cost behaviour and Operating Income, CVP Analysis with many products The High Low Method Mid Term Exam 1 - 11.30 - 13.00 Chapter 21, Incremental Analysis Relevant Cost Information, Special Order Decisions, Product Constraint Decisions Make or Buy Decisions, Joint Products Chapter 21, Continued Chapter 22, Responsibility Accounting and Transfer Pricing Responsibility Centers, Responsibility Accounting Systems, Transfer Pricing Vacation Chapter 23, Operational Budget The Budget Period, The Master Budget, The Cash Budget, Flexible Budgeting Chapter 24, Standard Cost Systems Direct Materials Standard, Direct Labor Standards, Manufacturing Overhead Standards, Labor Rate and Efficiency Variance, Manufacturing Overhead Variances Mid Term 2 Exam 11.30 - 13.00 Chapter 24 Continued</p> | |

| | |
|--|--|
| | Chapter 26, Capital Budgeting The Payback Period, Return On Average Investment, Discounted Future cash flow Chapter 26 Continued Chapter 25 Rewarding Business Performance Motivation and Aligning goals and Objectives, The Dupont system, Criticisms of ROI Residual Income and Economic Value Added, The Balance Scorecard Review FINAL EXAM |
| Référence Académique / Academic reference | Lectures obligatoires / Required readings : Financial and Managerial Accounting, Williams/Haka/Bettner/Carcello Lectures Recommandées / Recommended readings : |
| Site(s) web / Web site(s) | |
| Licence(s) informatique(s)/ Computer licenses | |

| Modalités de délivrance du cours (par campus si différent) Course delivery modes (per campus if different) | | | | | | |
|---|--|--|---|---------------------------|---|---|
| Nombre CM Amphi / Number of Lectures | Durée CM Amphi (en heures) / Lecture duration (in hours) | Nombre TD / Number of Tutorial classes | Durée TD (en heures) / Tutorial class duration (in hours) | Asynchrone / Asynchronous | Autres (Distance learning, etc...) (en heures) / Other (in hours) | Préciser les spécificités de programmation (TD journée, cadencement spécifique des séances) / Specify if full-day tutorial class, different schedules |
| Campus Sophia | | | | | | |
| 0 | 0 | 13 | 3 | 0 | 0 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |