US1720 - Management Accounting

Mis à jour le 17-11-2026

Code : US1720

Unité spécifique de type cours

3 crédits

Responsabilité nationale :
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Présentation

Prérequis

- Bachelor’s Degree holder or equivalent
- 3 years of professional experience
- Proficiency in English: (TOEFL IBT 90 or IELTS: 6.5 or TOEIC 800)
- Before the course students are required to
  - 1. Understand the principles of accounting and the concepts supporting financial statements;
  - 2. Have a minimal knowledge of maths;
  - 3. Be able to adopt a critical approach and to argue.

Objectifs pédagogiques

Any decision in a firm has a financial impact: recruiting, investing, producing, selling… Any project, forecast or analysis require relevant information to make the good decision. Managerial accounting provides key data to managers for planning, controlling and analyzing the decisions’ impact.

Course objectives

- 1. Analyze the performance of the firm according to the decision making;
- 2. Understand the cost structure
- 3. Assess the new opportunities of the firm;
- 4. Allocate efficiently the resources of the firm;
- 5. Communicate and report about the financial and operational situation towards managers.

Compétences

At the end of the course, students should know and be able to demonstrate their ability to:

1. Master the key instruments of managerial accounting (job order costing, ABC…)

2. Analyze and discuss the performance of the corporation, how it can be measured and managed

3. Evaluate an accounting control system

4. Use management accounting to pilot the corporation (Balanced Scorecards, budgets…)

5. Critically evaluate the implication of environmental, social, and economic changes with respect to the management system

Programme

Contenu

Chapter 1 Introduction : the control system

Chapter 2 Relevant Costs for Decision Making

Chapter 3 Cost Volume Profit Analysis/ Marginal Analysis

Chapter 4 & 15 Costing and pricing : Full Costing

Chapter 8 & 9 Costing & Pricing (ABC)

Chapter 10 & 12 balanced scorecard

Chapter 6,7 & 8 Budgeting and Planning

Modalités de validation

- Contrôle continu
- Examen final

Bibliographie

Titre	Auteur(s)
Contrôle de gestion, coll. Gestion, Vuibert, 666 p.	Boisselier P. et al.
Introduction à la comptabilité, 12ème édition, Economica, 596 p..	Colasse B.