US172U - Management Accounting

Mis à jour le 27-08-2026

Code : US172U

Unité spécifique de type mixte

4 crédits

Responsabilité nationale :
EPN15 - Stratégies / Christelle PEZON

Contact national :

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Présentation

Prérequis

Master in Management MIM M1 Group: Core Curriculum

Objectifs pédagogiques

This course seeks to provide participants with an introduction to management accounting which combines key data to support managers for planning, controlling and making decisions in order to ensure that the firm uses its resources wisely and generates profits accordingly. It also explains why ethics and standards of ethical conduct are important to accountants.

Programme

Contenu

- INTRODUCTION TO MANAGEMENT ACCOUNTING
- PRODUCT COSTING
- STANDARD COSTS AND INTRODUCTION TO VARIANCE ANALYSIS
- THE MANAGEMENT CONTROL PROCESS
- STRATEGIC PLANNING AND BUDGETING

Modalités de validation

- Contrôle continu
- Examen final

Description des modalités de validation

Participation : 10%.
1 intermediate exam : 40%.
1 final exam during examination week : 50%