

COURSE OUTLINE - FICHE PEDAGOGIQUE - date de mise à jour : 10/09/2009

DESCRIPTION OF COURSE / DESCRIPTION DU MODULE				
COURSE TITLE / INTITULE : COST CONTROL TO IMPROVE PROFITS			CODE : MEMLFI2507	
			YEAR / ANNEE: 2009/2010	
COURSE PRESENTATION & CONTENTS / CONTENU : An intermediate course about the use of accounting data to plan and control personnel and operations in the firm from the small business to the multinational corporation. The focus is on how cost accounting and control helps managers make better decisions to increase performance and profits.				
SKILLS TARGETED / COMPETENCES VISEES: <ul style="list-style-type: none"> Analytical skills. Appreciation of how the values and behaviors make cost accountants effective in the workplace. To be capable of producing reliable figures and information that will contribute to improving profits. 				
DEPARTMENT / DEPARTEMENT FOURNISSEUR : Finance-Gestion				
RESPONSIBLE PROFESSOR / RESPONSABLE PEDAGOGIQUE : Jill Tynan Wantz			OFFICE / BUREAU: 364	
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POSITION OF THE COURSE IN THE PROGRAM / POSITIONNEMENT DU MODULE DANS LE CURSUS				
SCHOOL / ECOLE : EMLV			YEAR / ANNEE : 3	
PROGRAM / PROGRAMME : EMLV « All in English »			SEMESTER / SEMESTRE: 5	
TRACK – MAJOR / OPTION : Finance Gestion				
UNITE D'ENSEIGNEMENT : Finance Gestion				
CREDITS ECTS DU MODULE : 2				
LENGTH (IN HOURS) / DUREE (EN HEURE)				
TOTAL HOURS / TOTAL FACE A FACE : 17h30	CM : 2h30	CA : 15h00	TD :	TP :
TOTAL EVALUATION : environ 4h	CC : incluse dans CA	EXAM/ EXAMEN: 2h	PRESENTATION/ SOUTENANCE:	
DETAILED DESCRIPTION OF COURSE / DESCRIPTIF DETAILLE DU MODULE				
LANGUAGE OF COURSE / LANGUE D'ENSEIGNEMENT : Anglais				
PREREQUISITES / PREREQUIS : S3 Comptabilité de gestion, S4 Introduction au contrôle de gestion.				
LEARNING OBJECTIVES / OBJECTIFS PEDAGOGIQUES : Show how cost control enables managers to make knowledgeable decisions and judgments in their pursuit of maximum performance.				
TEACHING METHOD / METHODE PEDAGOGIQUE :				
EVALUATION METHOD / MODALITES D'EVALUATION : Ongoing assessment : 40 % Final examination : 60 % (written examination)				

BIBLIOGRAPHY / BIBLIOGRAPHIE :

- Cost Accounting, A managerial emphasis. C. Horngren, S. Datar, G. Foster, M. Rajan, C. Ittner. 13th edition, Pearson International Edition
- Management and Cost accounting, Colin Drury, Editions Thomson

COURSE SEQUENCE / DEROULEMENT DU MODULE						
SESSION N° SEANCE	LENGTH DUREE	TYPE COURSE	PERSONAL WORK TRAVAIL PERSONNEL	TOPIC / THEMES	COURSE LOGISTICS LOGISTIQUE DU COURS	INTERVENANT(S) Si impact sur planif
1&2	2h30	CM	1h	INTRODUCTION Cost terms and purposes	Amphi	
3&4&5	3h45	CA	2h	Cost-volume-profit Analysis Break-even point	Salle équipée	
6&7&8	3h45	CA	2h	Job costing Absorption costing	Salle équipée	
9	1h15	CA	2h	<i>Mid-term test – 30 nov 2009</i>	Amphi	
10&11	2h30	CA	2h	Pricing decisions Cost management	Salle équipée	
12&13	2h30	CA	2h	Inventory management	Salle équipée	
14	1h15	CA	2h	Decision making and relevant information	Salle équipée	