

**FICHE PEDAGOGIQUE**

<b>DESCRIPTION DU MODULE</b>	
<b>INTITULE :</b> MANAGEMENT ACCOUNTING	<b>CODE :</b> MEMLFI2507
	<b>ANNEE :</b> 2010-2011
<b>COURSE PRESENTATION &amp; CONTENTS / CONTENU :</b>	
An intermediate course about the use of accounting data to plan and control 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.	
<b>SKILLS TARGETED / COMPETENCES VISEES:</b>	
<ul style="list-style-type: none"> <li>Analytical skills.</li> <li>Appreciation of how the values and behaviors make cost accountants effective in the workplace.</li> <li>To be capable of producing reliable figures and information that will contribute to improving profits.</li> </ul>	
<b>DEPARTEMENT FOURNISSEUR :</b> Finance Gestion	
<b>RESPONSABLE PEDAGOGIQUE :</b> J Wantz -Tynan	<b>BUREAU :</b> 364
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<b>POSITIONNEMENT DU MODULE DANS LE CURSUS</b>	
<b>ECOLE :</b> EMLV	<b>ANNEE :</b> 2010/2011
<b>PROGRAMME :</b> EMLV 3ème Année "ALL IN ENGLISH"	<b>SEMESTRE :</b> S5
<b>OPTION :</b>	
<b>UNITE D'ENSEIGNEMENT</b> Finance & Gestion	

<b>DUREE (EN HEURE)</b>				
<b>TOTAL FACE A FACE:</b>	<b>CM :</b> 2h30	<b>CA :</b> 15h	<b>TD :</b>	<b>TP :</b>
<b>TOTAL EVALUATION :</b> 3h15	<b>CC:</b> 1h15	<b>EXAMEN:</b> 2h	<b>SOUTENANCE:</b>	

<b>DESCRIPTIF DETAILLE DU MODULE</b>
<b>LANGUAGE OF COURSE / LANGUE D'ENSEIGNEMENT :</b> Anglais
<b>PREREQUISITES / PREREQUIS :</b> S3 Comptabilité de gestion, S4 Introduction au contrôle de gestion.
<b>LEARNING OBJECTIVES / OBJECTIFS PEDAGOGIQUES :</b> Show how cost control enables managers to make knowledgeable decisions and judgments in their pursuit of maximum performance.
<b>METHODE PEDAGOGIQUE :</b>
<b>MODALITES D'EVALUATION :</b> Contrôle continu : 40% Examen 60%
<b>CONDITIONS D'EXAMEN :</b> (sans documents, calculatrice simple)

**BIBLIOGRAPHIE :**

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

<b>DEROULEMENT DU MODULE</b>						
N° SEANCE	DUREE	TYPE COURS	TRAVAIL PERSONNEL	THEMES	LOGISTIQUE DU COURS	INTERVENANTS
1	2h30	CM	2h	INTRODUCTION : Management accounting Cost terms and purposes	Amphi	
2	2h30	CA	2h	How costs behave. Cost accumulation systems : Variable and Absorption costing Break-even point	Salle équipée	
3	2h30	CA	2h	Cost-volume-profit Analysis Job costing	Salle équipée	
4	2h30	CA	2h	Flexible budgets, cost variances and control	Salle équipée	
5	1h15 1h15	CA	2h	<i>Mid-term test</i> Class Inventory management : JIT	Salle équipée	
6	2h30	CA	2h	Pricing decisions and cost management. Target costing	Salle équipée	
7	2h30	CA	2h	Customer profitability and sales variance analysis	Salle équipée	
<b>TOTAL</b>	<b>17h30</b>		<b>16h</b>			