Financial & managerial accounting

Cauvin Eric

Cursus

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Language: English
Credits: 4
Withdrawal: Unauthorized
Session: Winter
Semester: Fall
Exam: Written
Workload: 120h
Weeks: 14
Hours: 3 weekly
Lecture: 3 weekly
Number of positions: 90

Remarque

Special schedule. See the MTE website: http://cdm.epfl.ch/mte/study-plan

Summary

The aims of the course are to explain how information helps investors to analyze the financial profile of a company, and to provide analytical tools for assisting managers in evaluating various decisions within economic organizations.

Content

1. The main financial statements
2. Basic accounting concepts, techniques and corporate annual reports
3. Essential concepts and techniques of cost accounting and their application to the business
4. The ways and means by which cost accounting techniques are brought to bear on the operational decision-making process that enable operating managers in making effective economic decisions
5. Implementation of the budgeting process and financial performance measurement
6. Measurement of the global performance

Keywords

Financial accounting, managerial accounting, management control

Learning Outcomes

By the end of the course, the student must be able to:

• Explain major accounting concepts
• Analyze the financial statements of a company
• Analyze accounting information to manage a project or a department
• Interpret major accounting documents
• Elaborate and manage a budget
• Estimate the performance of a project or a department

Transversal skills

• Communicate effectively with professionals from other disciplines.

Teaching methods

Lectures, discussions/case studies.
Expected student activities
Class attendance, exercises and cases

Assessment methods
50% Mid-term exam (closed-book)
50% Final written exam (closed-book)

Resources
Bibliography
Williams, Haka, Bettner. Financial and Managerial Accounting, 2005.

Ressources en bibliothèque
• Financial and Management Accounting / Weetman
• Financial and Managerial Accounting / Williams