Financial & managerial accounting

Cauvin Eric

Cursus

<table>
<thead>
<tr>
<th>Energie et durabilité</th>
<th>MA1, MA3</th>
<th>Opt.</th>
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</thead>
<tbody>
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<td>Managmt, tech et entr.</td>
<td>MA1, MA3</td>
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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.

Summary (fr)? Content? The main financial statements Basic acc

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 Prerequisites

Required courses?

Recommended courses?

Important concepts to start the course?

Learning Outcomes?

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

• 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)

Supervision
Office hours: Assistants: Forum: Others:

Resources
Virtual desktop infrastructure (VDI)?

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

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

Notes/Handbook?

Websites?
Moodle Link?

Videos?
Prerequisite for?

Save

Keywords
Financial accounting, managerial accounting, management control, performance control