

MGT-481

Financial & managerial accounting

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Cursus	Sem.	Type
Management, Technology and Entrepreneurship minor	H	Opt.
Managmt, tech et entr.	MA1, MA3	Obl.

Language of teaching	English
Credits	4
Session	Winter
Semester	Fall
Exam	Written
Workload	120h
Weeks	14
Hours	3 weekly
Courses	3 weekly
Number of positions	90

Remark

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

Weetman Pauline, Financial and Management Accounting. An Introduction, Fourth Edition, FT, Prentice Hall, 2006.

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

Ressources en bibliothèque

- [Financial and Managerial Accounting / Williams](#)
- [Financial and Management Accounting / Weetman](#)