

MGT-481

**Financial & managerial accounting**

Cauvin Eric

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

|                            |                 |
|----------------------------|-----------------|
| Language of teaching       | English         |
| Credits                    | 4               |
| Withdrawal Session         | Unauthorized    |
| Semester                   | Winter          |
| Exam                       | Fall            |
| Workload                   | Written         |
| Weeks                      | 120h            |
| <b>Hours</b>               | <b>14</b>       |
| Courses                    | <b>3 weekly</b> |
| <b>Number of positions</b> | <b>3 weekly</b> |
|                            | <b>90</b>       |

**It is not allowed to withdraw from this subject after the registration deadline.**

**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.

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, performance 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**

#### **Virtual desktop infrastructure (VDI)**

No

### **Bibliography**

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

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