

Management Accounting and International Aspects

Niveau d'étude
Bac +5

Composante
**Institut d'Administration
des Entreprises (IAE)**

Période de l'année
Semestre 9

En bref

- # **Langue(s) d'enseignement:** Anglais
- # **Organisation de l'enseignement:** Formation initiale
- # **Ouvert aux étudiants en échange:** Oui
- # **Référentiel ERASMUS:** Gestion et administration

Présentation

Description

This module develops an understanding of issues related to the elements of costs and costs systems. It also introduces students to the techniques that management accountants use to assist managers in their decision-making.

Heures d'enseignement

CM	CM	15h
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Pré-requis obligatoires

None

Programme détaillé

Indicative content

Chap 1: Cost Accounting for Decision Making

1. Basic concepts of cost accounting
 - Costs and cost objects
 - Two classifications
2. Two costs systems
 - Full absorption costing
 - Cost-volume-profit analysis
3. Cost relevance
 - The concept of relevance and marginal analysis
 - Making decision: make or buy, sell or process further, continue or close down, pricing and special order decisions, product mix decisions when capacity constraints exist

Chap 2: Pricing in International Firms

1. A complex decision
 - Prices determinants
 - Pricing strategies
2. Prices and revenue streams
 - Various revenue streams
 - Modulating prices
 - Subscription prices
 - When it is free
3. Pricing methods
 - Cost-plus pricing
 - Target pricing
 - Other methods
4. Transfer prices
 - Main concepts
 - Traditional transaction methods
 - Transactional profit methods

Compétences visées

1. Outline issues relating to product costs and cost systems
2. Understand the concept of relevance
3. Select and apply cost calculation appropriate to the decision
4. Understand decisions about pricing

Bibliographie

Indicative Reading List

Atrill P. et McLaney E. (2009). Management Accounting for Decision Makers, Pearson Education.

Horngren C.T., Datar S. et Rajan M. (2015). Cost accounting: A managerial emphasis 15th edition, Pearson Education.

Infos pratiques

Lieu(x)

Poitiers-Centre Ville

En savoir plus

<https://iae.univ-poitiers.fr/>