

« MASTER 1 » LEVEL

MENTION : MANAGEMENT ET COMMERCE INTERNATIONAL *DISTINCTION: MANAGEMENT AND INTERNATIONAL TRADE*

PARCOURS : STRATEGIES & MANAGEMENT INTERNATIONAL ("SMI")
CAREER: STRATEGIES AND INTERNATIONAL MANAGEMENT

FINANCIAL DECISION MAKING & INTERNATIONAL ACCOUNTING

TEACHER:

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TEACHING OBJECTIVES:

This course (15h) will provide students with an overview of the fields of financial and managerial accounting by stressing on the fact that business leaders, investors, creditors and other informed parties rely on accounting information as “a means to an end”. Students will learn the concepts and jargon that constitutes in fact a “new language”, particular emphasis will be put on how accounting information can effectively be utilized in day to day business activities.

On successful completion of this course students should be able to:

- Understand the fundamentals of financial accounting
- Prepare basic financial statements under IFRS
- Understand the value and impact of cash management and internal control
- And develop skills to critically analyze statements from the view-point of managers, investors and creditors.

On the managerial accounting side, students should be able to:

- Recognize cost behavior
- Determine corporate breakeven point
- And create a structured set of operating and financial budgets.

PREREQUISITE:

None.

PLAN:

| Session | Topics Covered | Reading before class (Chapter) |
|---------|--|--------------------------------|
| 1 | Introduction to the course Introduction to financial and managerial Accounting: Who needs accounting? | 1 |
| 2 | A systematic approach to financial reporting: the accounting equation | 2 |
| 3 | Financial statements from the accounting equation | 3 |
| 4 | Accounting information for trading businesses | 6 |
| 5 | Non-current (fixed) assets | 8 |
| 6 | Current assets | 9 |
| 7 | Midterm exam | 1,2,3,6,8,9 |
| 8 | Recognition of liabilities | 10 & 11 |
| 9 | Ownership interest | 12 |
| 10 | Ratio analysis | 13 |
| 11 | In class exercises | |
| 12 | Management Accounting: Classification of costs | 16, 17 & 18 |
| 13 | Project presentations | |
| 14 | Project presentations | |
| 15 | Project presentations | |

BIBLIOGRAPHIC ELEMENTS:

Financial and Managerial Accounting: An Introduction.

Pauline Weetman, Pearson, FT Prentice Hall, 7th Edition, 2016, 852 pp. ISBN-10: 1292086599 • ISBN-13: 9781292086590