

**THE AMERICAN
BUSINESS SCHOOL
PARIS**

COURSE TITLE : **PRINCIPLES OF MANAGERIAL ACCOUNTING**

COURSE NUMBER : ACC 130

CREDITS : 3

PREREQUISITE : ACC 110, 120

SEMESTER HOURS : 45

OFFERED : SPRING

COURSE DESCRIPTION :

This is a course designed to give the business student a solid foundation in cost accounting theory and practice. The course builds on the foundations put into place in ACC 110 and 120.

INSTRUCTIONAL METHODOLOGY :

The course is developed through : lectures, oral case analysis presentations, the presentation of exercises by students in class, and tests and examinations. Students are responsible for preparing the reading material and accompanying exercises in advance of the class session, in order to participate in class discussion. In class are covered :

- Introduction to Cost terms
- Cost-Volume-Profit relationships
- Job Costing / Process Costing
- Activity based costing
- Master Budget ; Flexible Budget
- Direct Material / Direct Labor Variances
- Relevance in relation to Costs/Revenues/Decision Process
- Pricing Decisions
- Decentralizing / Centralizing
Transfer Pricing
- Performance Measurement

TEXT : ***Introduction to Management Accounting***, Horngren-Sudem-Stratton, Prentice Hall,
13th International Edition, 2005

EVALUATION :

The final grade will be made up of class tests, class participation and the final examination.