

IDENTIFICATION

Course code : ESI-SPI-CI-AG4-S8-UE2-EC4
ECTS : 2

DURATION

Lectures : 7
Tutorial classes : 21
Labs : 0
Total : 28

Project :
Personnal work :

ASSESSMENT

TEACHING MATERIALS

LANGUAGE

English

CONTACT

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UE : UE8-R

COURSE : Cost Accounting and Financial Diagnosis

SCOPE OF THE COURSE

OBJECTIVES

- Understand the essential principles of cost accounting
- Know how to process general accounting data to determine results by product, customer, or site
- Know how to monitor and manage various budgets

COMPETENCE AND SKILLS

- Ability to consider the economic stakes of the agri-food company
- Ability to communicate with accounting specialists
- Ability to calculate costs and profitability of a production process

PROGRAM

Collecting accounting information Stock valuation (FIFO, weighted average cost method) Full costing, activity-based costing method Rational allocation of fixed costs Break-even point Budgeting techniques

BIBLIOGRAPHY

- Dubrulle L. and Jourdain D., *Comptabilité analytique de gestion*, Dunod
- Gervais M., *Contrôle de gestion*, Economica

REQUIREMENTS

General Accounting