

## Faculty of Economic, Social and Political Sciences



### CMPT2110 Cost accounting

[45h+15h exercises] 5.5 credits

**Teacher(s):** Yves De Rongé  
**Language:** French  
**Level:** Second cycle

#### Aims

At the end of the class, students should have acquired the theoretical and methodological knowledge needed to construct an accounting representation of the organization that provides a relevant and coherent information in order to, on one hand, help decision making by managers and , on the other hand, to exercise control of the organization by management.

#### Main themes

This course studies the main cost concepts and the set of principles necessary to build accounting information systems. It also shows how these different concepts and principles have been used to build different costing systems : full absorption costing, direct or variable costing, ABC costing, target costing,#

It also develops a short term financial planning tool : budgets and the techniques of budgetary control, such as variance analysis

#### Content and teaching methods

##### Content

Part 1. The fundamental concepts

Chapter 1. A vision of the organization

Chapter 2. The main cost concepts

Chapter 3. The principles used to build an accounting information system

Part 2. The traditional costing systems

Chapter 1. The main characteristics of a "traditional" organization

Chapter 2. The full costing method

Chapter 3. Full costing : accounting and technical adaptations

Chapter 4. The application of the full costing method to different production and organizational environments

Chapter 5. Direct costing methods

Chapter 6. Budget and budgetary control

Part 3. Activity Based Costing Systems

Chapter 1. The birth of a new cost accounting model

Chapter 2. Activity Based Costing

##### Methods

Ex Cathedra course (45 hours) will focus on two dimensions:

- each course will consist of theoretical presentations combined with illustrations coming from the real world;
- discussion of small case studies or summaries of field situations.
- To sustain the learning process, training sessions in small groups will be devoted to concrete problem solving that put into practice the theory discussed during classes.

**Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)**

Prerequisite : Knowledge of basic accounting principles and techniques

Evaluation : Written exam

Support : - De Rongé Yves, Comptabilité de gestion, De Boeck Université, 1998 (new edition 2000) ;

- A set of exercises and small case studies is available at DUC, divided in two parts:

o A first set of exercises will be solved in exercise class ;

o The second part offers complementary exercises and questions of previous exams in order to help the student to prepare the final exam

**Other credits in programs**

<b>ECAP21</b>	Première licence en sciences de gestion	(5.5 credits)	Mandatory
---------------	---	---------------	-----------