

- Faculté des sciences économiques
- [www.unine.ch/seco](http://www.unine.ch/seco)

## Managerial Accounting and Accountability (5EN1011)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Bachelor en sciences économiques</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Pilier B A - management</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

### Période d'enseignement:

- Semestre Automne

### Equipe enseignante

Prof. Albion Albrahimi  
Institute of Financial Analysis  
Rue A.-L. Breguet 2  
CH-2000 Neuchâtel  
Tel. +41 32 718 1350  
Email : [albian.albrahimi@unine.ch](mailto:albian.albrahimi@unine.ch)

### Contenu

This course covers the following topics:

- Introduction to Managerial Accounting and Accountability
- Variable Costing and Segment Reporting
- Activity Based costing
- Performance Measurement and Variance Analysis
- Balanced Scorecard and ESG Metrics
- Responsibility Accounting, Decentralization, and ESG Accountability
- Ethical Considerations in Managerial Accounting and Revision

### Forme de l'évaluation

Final Exam (FE): 2-hour final written exam (100%) during the exam session at the end of the semester.

Closed book exams except for a single handwritten "cheat sheet" (max. one page A4 recto verso).

Neither other documents nor connected devices are permitted during the exams. In case of violation of these rules, the students are in a situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

### Modalités de rattrapage

Retake exam: 2-hour written exam (100%) during the exam session.

Closed book exams except for a single handwritten "cheat sheet" (max. one page A4 recto verso). A simple calculator is permitted.

Neither other documents nor connected devices are permitted during the exams. In case of violation of these rules, the students are in a situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

### Documentation

- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). Managerial accounting (17th ed.). McGraw-Hill Education.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2011). Management accounting (6th ed.). Pearson.
- Unerman, J., Bebbington, J., & O'Dwyer, B. (2018). Sustainability accounting and accountability (3rd ed.). Routledge.

### Pré-requis

Students should have successfully attended the course "Comptabilité Financière" or have a basic knowledge of accounting.

### Forme de l'enseignement

Lectures: 4 hours every 2 weeks (exercices and interactive sessions included)

- Faculté des sciences économiques
- [www.unine.ch/seco](http://www.unine.ch/seco)

## **Managerial Accounting and Accountability (5EN1011)**

### **Objectifs d'apprentissage**

Au terme de la formation l'étudiant-e doit être capable de :

- Recommend responsibility accounting techniques to improve business unit performance
- Interpret variance analysis to evaluate financial performance.
- Interpret ethical issues in managerial accounting.
- Apply variable costing and segment reporting
- Discuss the role of managerial accounting in decision-making.
- Use Activity-Based Costing (ABC) for accurate cost allocation.

### **Compétences transférables**

- Identify ethical issues
- Analyse financial data
- Communicate complex concepts