

TCMS6AA COST ACCOUNTING

TCMS6AA	Duration : 30 hours	ECTS Credits : 3	Semester : S6
Cost Accounting			
Person(s) in charge :			
Ingrid Leroyer, Associate professor, ingrid.leroyer@mines-nancy.univ-lorraine.fr			
Keywords : Economic flows, Balance Sheet, Income Statement, Information System			
Prerequisites :			
Introductory course that only requires thorough reading and understanding of the support material.			
Objective :			
Business Accounting supplies the raw material for further financial diagnosis. Engineers evolve in a world partly driven by economic and financial considerations. The aim of this course is to give the basic knowledge and vocabulary in this field.			
Programm and Contents :			
<ul style="list-style-type: none">Accounting : economic information systemThe company : its activities, physical and value flowsGeneral accounting principles, registration proceduresGenerally Accepted Accounting Principles (GAAP)Current trade and inventory operationsDifferent methods of assessing costs : variable costs and break-even, full cost method...			
Abilities:			
Levels	Description and operational verbs		
Know			
Understand			
Apply			
Analyse			
Summarise			
Assess			
Evaluation :			

<input checked="" type="checkbox"/> Written test	<input checked="" type="checkbox"/> Continuous Control	<input type="checkbox"/> Oral report	<input type="checkbox"/> Project	<input type="checkbox"/> Written report
--	--	--------------------------------------	----------------------------------	---