

2223\_S02\_BBA\_B1\_ACC\_0002\_E\_L\_MRS

**ACCOUNTING FOR MANAGERS**

Semester 2, 2022 2023

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<b>COURSE DELIVERABLE</b>	<b>DUE DATE</b>	<b>WEIGHT ON FINAL GRADE</b>
Mid-term		30%
Financial analysis of a company (group assignment)		20%
Final exam		50%

**Kedge Business School and its professors, encourage you to use your Pro-Acts, company projects and internships as privileged opportunities to apply the reflexions, theories, concepts and tools presented during this course**

**KEDGE BUSINESS SCHOOL**

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## INTRODUCTION AND OBJECTIVES

### *Course Purpose & Objectives*

In today's highly competitive global markets, companies and their managers, owners, and directors need timely and meaningful accounting information for effective decision making. These information are disclosed by financial and management accounting systems. The financial accounting is legislated and governed by regulatory agencies and professional institutions; it exists to serve the need for organizations to periodically report results to outside investors and lenders; it results in only financial data that are public and reported to investors and creditors.

The objective is to provide participants with financial accounting mechanisms for understanding financial statements.

### *Courses contribution to program objectives (Select the most pertinent for your course)*

Develop a deep understanding and a key expertise of the concepts, methods and techniques in Financial Accounting to prepare participants to work for Finance department.

### *Course Contribution to Application of Critical Thinking (Optional)*

### *Courses description*

The class will prepare students to be able to communicate with and understand finance professionals in their future career. By the end of the course, the students must be able to:

- Explain major accounting concepts,
- Analyze the financial statements of a company,
- Interpret major accounting documents,
- Assess / Evaluate the impact of a decision on the financial statements of a company,
- Justify the difference between cash-flows and equity of a company.

## COURSE MATERIAL

### *Textbooks*

Weetman Pauline, Financial and Management Accounting. An Introduction, Fourth Edition, FT, Prentice Hall, 2006.

**COURSE CONTENTS AND TIMETABLE**

<b>SESSIONS</b>	<b>TOPIC</b>	<b>PRELIMINARY READING(S AND ASSIGNMENTS</b>	<b>ADDITIONAL READING(S) AND ASSIGNMENTS</b>
<b>1</b>	Accounting information: introduction Introduction to financial statements: balance sheet, income statement and statement of cash flows Measuring and reporting financial position: the balance sheet		
<b>2</b>	Measuring and reporting financial performance: the income statement and the statement of cash flows Relationship between the income statement and the balance sheet		
<b>3</b>	Accounting information for trading and manufacturing		

	companies: the inventory accounts Introduction to Cost Accounting		
4	The accounting cycle: capturing economic events and preparing an annual report		
5	Midterm written exam		
6	Introduction to Financial analysis		
7	How to conduct a financial analysis: the ratios analysis.		
8	Case study in class		

9	Projects presentation to the class (10 minutes for each group)		

## TEACHING APPROACH/ INSTRUCTIONAL METHODS

### *A Word of Advice*

Lectures will introduce the chapter material. Class discussions and questions are encouraged. We will work chapter problems and analyze cases both as a class and in individual groups. The exercises will be the main illustration for the course. I highly recommend that you do this homework. I will plan some spare time each day to review these exercises. Moreover, reading of each chapter is recommended before or after the lectures.

### *Organization of the sessions*

The course is organized in 3 hours of course per week (including exercises) for 9 weeks. It will be taught through lectures, discussions/case studies. As much of the learning will occur in class, class attendance and active participation are important to the value this class is offering.

### *Individual Assignments*

Two individual assignments: the mid term is scheduled Tuesday, October 15<sup>th</sup>, 30% of the final grade; and the final exam (to be scheduled) 50% of the final grade

### *Group work*

Each student group (3 students maximum) will choose a company (a large corporation or a small company), upload the Financial Statements, conduct relevant “non-financial” research on the company (industry, products or services, strategy, governance, ...), conduct a brief financial analysis based on the appropriate and relevant ratios, and prepare an oral presentation to the class (10 minutes for each group) to expose the main results of the analysis.

## EVALUATION OF STUDENT PERFORMANCE

DELIVERABLE	%
Mid term exam	30
Group work	20
Final exam	50
Total	100

**Methods Used to Evaluate Student Performance****Individual Assignments (80%)**

Both individual assignments are based on exercises only. There are no theoretical questions.

*Assessment Criteria*

Section	Marks	Criteria
Question understanding	4	The appropriate techniques or concepts must be applied
Problem solving	6	Evaluation of the results
Analysis	8	The analysis followed is evaluated
Conclusion	2	In the conclusion recommendations can be done

**Collective assessment (20%)***Criteria of evaluation*

Section	Marks	Criteria
Brief company's industry analysis	3	The analysis must take under consideration the trend of the company's industry
Brief company's strategy analysis	3	The strategy the company follows must be underlined to explain the financial results
Appropriate choice of financial ratios	6	The group must justify the ratios they choose in their financial analysis, based on the analysis he wants to conduct
Financial analysis	6	The ratios must be analysed first step by step, and then globally
Conclusion/Recommendations	2	A short conclusion with some recommendations to improve the financial position of the company

## ACADEMIC FRAUD

### **Definition**

Academic fraud is a breach of ethics.

*“Is achieved using unfair means or deception, to obtain material or undue moral advantage, or with the intent to avoid the enforcement of laws”. (Translated from the original source: Dictionnaire Juridique des Lois, 2010, available at: [www.dictionnaire-juridique.com/definition/fraude/php](http://www.dictionnaire-juridique.com/definition/fraude/php))*

Plagiarism consists of attributing authorship by (partial or total) copying, imitation or misappropriation.

The act of fraud is committed by one or more students/participants when they:

- appropriate written or oral work to themselves when they are not the author (in whole or in part) of the work, by omitting any references or quotations to the author or to the owner of the work;
- present any data that has been falsified or invented in any way;
- use the identity of the author, attributing the contents of and/or a resource to him/her, but without explicitly mentioning that they are not the author;
- appropriate the creative work of someone else and present it as their own;
- acquire exerts of texts, images, results etc. from external sources by including them in their own work without mentioning the origins of the exerts;
- summarise the original idea of an author by expressing it in their own words but omit quoting the source;
- cheat in an academic evaluation.

Plagiarism can occur in:

- an academic article or book;
- an exercise or a case study;
- a study or a report;
- a dissertation or a thesis;
- any document of which the student/participant is not, but purports to be the author.

### **Sanctions**

Any student/participant having committed academic fraud, or having participated in it, will be sanctioned by the professor in charge of the course. The professor can apply 1<sup>st</sup> and 2<sup>nd</sup> level sanctions (detailed below). The professor will send a copy of the sanction to the student’s/participant’s programme. The student/participant will be informed/and or convoked by the programme director (or his/her representative) to a hearing prior to the possible convening of the Kedge Business School Disciplinary Council. In the case of a hearing of the Disciplinary Council, they can decide to apply 3<sup>rd</sup> and 4<sup>th</sup> level of sanctions.

Any student/participant guilty of academic fraud will receive one of the following sanctions:



### Accounting for Managers

- Applied by the professor in charge of the course, Kedge Business School faculty member (1st and 2<sup>nd</sup> level):
  - A grade of zero for the work concerned and a formal warning;
  - A grade of zero for the course or module concerned and a formal warning.
- Applied by Kedge Business School's Disciplinary Council (3<sup>rd</sup> and 4<sup>th</sup> level):
  - Suspension from the programme for one or two semesters;
  - Exclusion from the programme.

N.B.: Plagiarism within a partner institution can result in these sanctions being applied by Kedge Business School, notwithstanding partner's decision.