Managerial Accounting

Department assigned to the subject: Department of Business Administration
Coordinating teacher: GAGO RODRIGUEZ, SUSANA
Type: Electives  ECTS Credits : 5.0
Year : 2 Semester : 2

STUDENTS ARE EXPECTED TO HAVE COMPLETED
Basic knowledge of accounting and remarkably of management accounting are recommended but not compulsory.

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.
After completing the course, students will be able to use their knowledge to develop research topics in management accounting and demonstrate a multidisciplinary overview. Also, students will construct propositions and hypothesis with regards to Spanish and international issues. Students will apply different research methods to prove the validity of hypothesis and propositions. They will be able to examine results and extract conclusions for communicating to other scientists or the real business world.

DESCRIPTION OF CONTENTS: PROGRAMME
The course provides an introduction to current trends in empirical-archival, qualitative, analytical, and experimental research in management accounting:  
- Contingency-based research in management accounting research  
- Behavioral management accounting.  
- Critical management accounting.  
- Productivity measurement, performance management, accounting for quality, activity-based costing for operations and marketing, and strategic costing and pricing.  
- Other advanced topics in management accounting.  
- Multidisciplinary overview.

LEARNING ACTIVITIES AND METHODOLOGY
Research seminars, which consist on:
- Lectures in which the teacher presents core issues regarding each research topic
- Discussion between students and teacher.
- Distribution of key papers for next research topic among students.
Tutorials:
- Presentation of student's work.
- Debate between teacher and student.
- Summary for fixing knowledge.

ASSESSMENT SYSTEM
First call: 100% based upon individual work and teamwork.
Second call: 100% end-of-term-examination.

% end-of-term-examination: 0
% of continuous assessment (assigments, laboratory, practicals...): 100

BASIC BIBLIOGRAPHY
- Different contributions AOS, MAR, AAJ, BAR, CPA, TAR, EAA, Elsevier, Until 2017