

## Managerial Accounting

Academic Year: ( 2019 / 2020 )

Review date: 05-05-2020

Department assigned to the subject: Business Administration Department

Coordinating teacher: GAGO RODRIGUEZ, SUSANA

Type: Electives ECTS Credits : 5.0

Year : 2 Semester : 2

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Basic knowledge of accounting and remarkably of management accounting are recommended but not compulsory.

## OBJECTIVES

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 scientifics 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 overvieww.

## 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.

<b>% end-of-term-examination:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100

## BASIC BIBLIOGRAPHY

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