



SYLLABUS

COURSE DESCRIPTION		
Type of the course: (x) Normal () Teaching Assistant (TA) () Thesis/Dissertation		
Course Title: Management Accounting Applied to Specific Sectors		
Periodicity: (x) Annual () Semestral () Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: () Master () PhD (x) Master and PhD		
Course Type:		
Master: (x) Elective - () Compulsory		Doctorate: (x) Elective - () Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllershhip and Governance		
Research Line: Management Control and Performance Evaluation		
COURSE PURPOSE		
a) Knowledge – provide students with knowledge about the main Management Accounting practices applied in the world; b) Skills – develop the ability to understand the differences in the application of Management Accounting practices in different sectors; c) Approach – motivate the student to reflect on the importance of Management Accounting practices in the management process.		
COURSE DESCRIPTION		
Concepts and applications of Management Accounting (MA). Stakeholders and MA. Organizational and MA strategies. Theory and practice in the use of MA. Management Accounting and its differences in specific segments. Management Accounting in the world: the influence of the USA, UK and Australia. Perspectives for the application of MA in Europe. Management Accounting in developing countries.		
COURSE CONTENT		
1. The use of Management Accounting <ul style="list-style-type: none"> ✓ Management Accounting at the international level. ✓ Stakeholders and Management Accounting practices. ✓ Organizational Strategies and Management Accounting. ✓ Theory and practice in the use of Management Accounting practices. 2. Management Accounting in Economic Sectors <ul style="list-style-type: none"> ✓ Management Accounting in Industry. ✓ Management Accounting in Commerce and Services. ✓ Management Accounting in Small and Medium Businesses. ✓ Management Accounting in the cooperative sector. ✓ Management Accounting in decentralized companies. 3. Management Accounting in specific sectors <ul style="list-style-type: none"> ✓ Management Accounting in the Health Sector. ✓ Management Accounting in the hotel and restaurant sector. 		



- ✓ Management Accounting in the education sector.
 - ✓ Management Accounting in the technology sector.
 - ✓ Management Accounting in the port sector.
 - ✓ Management Accounting in different sectors.
4. Management Accounting in the world
- ✓ Management Accounting in the USA.
 - ✓ Management Accounting in UK and Australia.
 - ✓ Management Accounting in Europe and Oceania.
 - ✓ Management Accounting in Asian Countries.
 - ✓ Management Accounting in developing countries.

METHODOLOGY

Reading texts. Presentation of seminars. Cases discussion. Debates through active methodologies.

GRADING POLICY

Tasks performed before classes (20%); presence and discussions in the classroom (10%); seminars presentation (25%); research design (45%).

MAIN REFERENCES

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ALLEYNE, Philmore; WEEKES-MARSHALL, Diana. An exploratory study of management accounting practices in manufacturing companies in Barbados. **International Journal of Business and Social Science**, v. 2, n. 10, 2011.

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