



**SYLLABUS**

<b>COURSE DESCRIPTION</b>		
Type of the course: ( x ) Normal ( ) Teaching Assistant (TA) ( ) Thesis/Dissertation		
Course Title: Advanced Management Accounting		
Periodicity: ( x ) Annual ( ) Semestral ( ) Sporadic		
Academic term: Trimester		
<b>WORKLOAD</b>		
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
<b>COURSE INSTRUCTOR</b>		
<b>AREA OF CONCENTRATION / LINE OF RESEARCH</b>		
<b>Research Area:</b> Controllershhip and Governance		
<b>Research Line:</b> Management Control and Performance Evaluation		
<b>COURSE PURPOSE</b>		
a) Knowledge – stimulate the student to acquire knowledge about on the assumptions of theories associated with management accounting; b) Skills – develop skills in the student to perform critical analysis on the application of theories associated with management accounting; and c) Attitude – motivate the student to Develop research on topics related to theories associated with management accounting.		
<b>COURSE DESCRIPTION</b>		
Agency Theory applied to Management Accounting. Stewardship Theory. Contingency Theory. Institutional Theory. Resource-Based View. Other Theories Applied to Management Accounting.		
<b>COURSE CONTENT</b>		
1. Agency Theory Applied to Management Accounting <ul style="list-style-type: none"> <li>✓ Conceptualization;</li> <li>✓ Contract Theory;</li> <li>✓ Internal conflicts and informational asymmetry;</li> <li>✓ Quality of accounting information and earnings management;</li> <li>✓ Application cases of Agency Theory in Management Accounting;</li> <li>✓ Theoretical-Empirical Research.</li> </ul> 2. Stewardship Theory <ul style="list-style-type: none"> <li>✓ Conceptualization;</li> <li>✓ Comparative with Agency Theory;</li> <li>✓ Application cases of Stewardship Theory in Management Accounting;</li> <li>✓ Theoretical-Empirical Research.</li> </ul> 3. Contingency Theory <ul style="list-style-type: none"> <li>✓ Conceptualization;</li> <li>✓ Reviews to Theory;</li> <li>✓ Application cases of Contingency Theory in Management Accounting;</li> </ul>		



- ✓ Theoretical-Empirical Research.
- 4. Institutional Theory
  - ✓ Conceptualization;
  - ✓ Strands of Institutional Theory;
  - ✓ Application cases of Institutional Theory in Management Accounting;
  - ✓ Theoretical-Empirical Research.
- 5. Resource-Based View
  - ✓ Conceptualization;
  - ✓ Studies with application of theory;
  - ✓ Application cases of Resource-Based View in Management Accounting;
  - ✓ Theoretical-Empirical Research.
- 6. Other Theories Applied to Managerial accounting
  - ✓ Organizational Life Cycle Theory;
  - ✓ Upper Echelon Theory and its implications;
  - ✓ Theoretical-Empirical Research.

#### METHODOLOGY

Classroom lessons, discussions in classroom from the base text readings, seminars, debates and cases.

#### GRADING POLICY

Discussion in the classroom (10%); seminar presentations (30%); case resolutions and research analysis (20%); elaboration of an article by the student, under the guidance of the teacher of the discipline (40%).

#### MAIN REFERENCES

- ARANDA, C.; ARELLANO, J.; DAVILA, A. Subjective bonuses and target setting in budget-based incentive contracts. **Management Accounting Research**, v. 43, p. 45-60, 2019.
- ARNOLD, M.; ARTZ, M. The use of a single budget or separate budgets for planning and performance evaluation. **Accounting, Organizations and Society**, v. 73, p. 50-67, 2019.
- BURNS, J.; SCAPENS, R. W. Conceptualizing management accounting change: an institutional framework. **Management Accounting Research**, v. 11, p. 3-25, 2000.
- CHENHALL, R. H. Management control systems design within its organizational context: findings from contingency-based research and directions for the future. **Accounting, Organizations and Society**, v. 28, p. 2-3, p. 127-168, 2003.
- DAVIS, J. H.; SCHORMAN, F. D.; DONALDSON, L. Toward a Stewardship Theory of management. **Academy of Management Review**, v. 22, n. 1, p. 20-47, 1997.
- GREINER, L. Evolution and revolution as organizations grow. **Harvard Business Review**, v. 50, n. 4, p. 37-46, 1972.
- LAMBERT, R. A. Agency Theory and Management Accounting. In: CHAPMAN, C. S.; HOPWOOD, A. G.; SHIELDS, M. D. **Handbook of management accounting research**. Oxford, UK: Elsevier, 2007. Vol. 1. pp. 247-268.
- MALMI, T.; BEDFORD, D. S.; BRÜHL, R. et al. Culture and management control interdependence: An analysis of control choices that complement the delegation of authority in Western cultural regions. **Accounting, Organizations and Society**, (in press), 101116, 2020.
- MEYER, J. W.; ROWAN, B. Institutionalized organizations: formal structure as myth and ceremony. **American Journal of Sociology**, v. 83, n. 2, p. 340- 363, 1977.



SALTERIO, S. E. Barriers to knowledge creation in management accounting research. **Journal of Management Accounting Research**, v. 27, n. 1, p. 151-170, 2015.

UNGER, O.; SZCZESNY, A.; HOLDERRIED, M. Does performance pay increase productivity? Evidence from a medical typing unit. **Management Accounting Research**, v. 47, n. 100649, 2020.

#### OTHER REFERENCES

BARNEY, J. B. The resource-based theory of the firm. **Organization Science**, v. 7, n. 5, p. 469-469, 1996.

BARNEY, J. B. Firm resources and sustained competitive advantage. **Journal of management**, v. 17, n. 1, p. 99-120, 1991.

CARPENTER, M. A.; GELETKANYCZ, M.A.; SANDERS, W. G. Upper echelons research revisited: Antecedents, elements, and consequences of top management team composition. **Journal of Management**, v. 30, n. 6, p. 749-778, 2004.

CHENHALL, R. H.; MOERS, F. The role of innovation in the evolution of management accounting and its integration into management control. **Accounting, Organizations and Society**, v. 47, p.1-13, 2015.

DAVIS, J. H.; SCHOORMAN, F. D.; DONALDSON, L. Davis, Schoorman and Donaldson Reply: The distinctiveness of Agency Theory and Stewardship Theory. **Academy of Management Review** [S. I.], v. 22, p. 611- 613, 1997.

GRANLUND, M.; LUKKA, K. Investigating highly established research paradigms: Reviving contextuality in contingency theory based management accounting research. **Critical Perspectives on Accounting**, v. 45, p. 63-80, 2017.

HALL, M. Realising the richness of psychology theory in contingency-based management accounting research. **Management Accounting Research**, v, 31, p. 63-74, 2016.

HAMBRICK, D. C.; MASON, P. A. Upper echelons: the organization as a reflection of top managers. **Academy of Management Review**, v. 9, n. 2, p. 193-206, 1984.

HANKS, S. H.; WATSON, C. J.; JANSEN, E.; CHANDLER, G. N. Tightening the life-cycle construct: a taxonomic study of growth stage configurations in high-technology organizations. **Entrepreneurship: Theory and Practice**, v. 18, n. 2, p. 5-30, 1993.

HOPWOOD, A. G. Management accounting research in a changing world. **Journal of Management Accounting Research**, v. 20, p. 3-13, 2008.

ITTNER, C. D.; LARCKER, D. F. Empirical managerial accounting research: are we just describing management consulting practice? **European Accounting Research**, v. 11, n. 4, p. 787-794, 2002.

JANSEN, E. P. Bridging the gap between theory and practice in management accounting. **Accounting, Auditing & Accountability Journal**, v. 31, n. 5, p. 1486-1509, 2018.

JAWAHAR, I. M.; GARY, L. M. Toward a descriptive stakeholder theory: an organizational life cycle approach. **The Academy of Management Review**, v. 26, n. 3, p. 397, 2001.

JENSEN, M. C.; MECKLING, W. H. Theory of the firm: managerial behavior, agency costs and ownership structure. **Journal of Financial Economics**, v. 3, n. 4, p. 305-360, 1976.

LUFT, J.; SHIELDS, M. D. Subjectivity in developing and validating causal explanations in positivist accounting research. **Accounting, Organizations and Society**, v. 39, n.7, p. 550-



558, 2014.

LUKKA, K. The roles and effects of paradigms in accounting research. *Management Accounting Research*. V. 21, n. 2, p. 110-115, 2010.

LUKKA, K.; MOURITSEN, J. Homogeneity or heterogeneity of research in management accounting? *European Accounting Review*, Vol.11 (4), p. 805-811, 2002.

QUATTRONE, P. Management accounting goes digital: Will the move make it wiser? ***Management Accounting Research***, v. 31, p. 118-122, 2016.

SHIELDS, M. D. Established Management Accounting Knowledge. ***Journal of Management Accounting Research***, v. 27, n. 1, p. 123-132, 2015.

TESSIER, S.; OTLEY, D. From management controls to the management of controls. ***Accounting, Auditing & Accountability Journal***, v. 25, n. 5, p. 776-805, 2012.

VAN DER STEDE, W. A. Management accounting: where from, where now, where to? ***Journal of Management Accounting Research***, v. 27, n. 1, p. 171-176, 2015.

WERNERFELT, B. A resource-based view of the firm. ***Strategic management journal***, v. 5, n. 2, p. 171-180, 1984.

ZIMMERMAN, J. L. Conjectures regarding empirical managerial accounting research. ***Journal of Accounting and Economics***, v. 32, p. 411-427, 2001.