

### Management accounting

**ECTS**: 3

## Description du contenu de l'enseignement :

The course aims to provide students with an understanding of the role played by accounting, accountants and auditors in our economic system.

## It provides:

- an introduction to accounting and auditing: principles, issues and practices.
- and an introduction to research perspectives and controversies in the accounting and auditing fields.

# Compétence à acquérir :

- General knowledge of accounting and auditing: principles, issues and practices.
- Research methods
- Critical thinking

### Mode de contrôle des connaissances :

Continuous assessment: Active participation in class discussions (30%)

Final assessment: Research proposal (70%)

Document susceptible de mise à jour - 10/12/2025 Université Paris Dauphine - PSL - Place du Maréchal de Lattre de Tassigny - 75775 PARIS Cedex 16