

## 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%)