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.

It does not require any prior knowledge of accounting or management control but requires an interest in research and theoretical thinking as student will be asked to read, comment, debate and write research-based materials.

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 - 05/11/2026
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