



## **Exchange programme Vrije Universiteit**

**Vrije Universiteit Amsterdam - Exchange programme Vrije Universiteit - 2020-2021**

## Management Accounting

---

Course Code	E_EBE2_MANAC
Credits	6
Period	P5
Course Level	300
Language Of Tuition	English
Faculty	School of Business and Economics
Course Coordinator	dr. E. Wiersma
Examiner	dr. E. Wiersma
Teaching Staff	
Teaching method(s)	Seminar, Lecture

---

### Course Objective

During this course you will learn how to use the academic literature to understand how companies use management accounting methods and how research is conducted in this discipline (Academic and Research Skills, Bridging Theory and Practice - Knowledge). You will learn how to set up your own research for your bachelor and master thesis and how to reflect critically on management accounting research (Academic and Research Skills). You will gain insight into various management accounting techniques and the influence of these techniques on the behavior and decisions of managers (Bridging Theory and Practice - Knowledge).

More specifically you will learn:

- reasons why companies choose particular management accounting techniques;
- how management accounting techniques influence human behavior and decision making;
- that management accounting techniques are designed on the basis of different economic and behavioral theories;
- that management accounting is a dynamic discipline in which published research constantly generates new insights;
- that management accounting is an evidence-based discipline;
- how to translate insights from the scientific literature into the way in which management accounting techniques are applied in practice.

Further you get:

- Insight into a wide range of topics that you could examine during your bachelor and master thesis;
- by presenting and commenting on articles you understand the strengths and weaknesses of published research.

## **Course Content**

During Accounting I and Accounting II you have mastered the operation of all accounting methods. In this course we will (i) analyze why companies choose certain management accounting methods and (ii) examine how individual managers and employees react to accounting information. We do this by discussing empirical accounting literature.

## **Teaching Methods**

Lectures;  
Working groups;  
Q&A session.

## **Method of Assessment**

Presentation/discussion/review papers (group assessment);

Interim test (individual assessment);

Written examination (individual assessment).

## **Literature**

Syllabus Management Control and a set of articles. In addition to the syllabus (which can be downloaded via Canvas), 6 articles from the scientific literature are discussed each week. See Canvas for a file with links. Via these links you can download the articles, via [ubvu.vu.nl](http://ubvu.vu.nl), electronic journals.

## **Recommended background knowledge**

Accounting I and II , Academic Skills, Quantitative Research Methods I and II.