



# UNIVERSIDADE PRESBITERIANA MACKENZIE

Pró-Reitoria de Pesquisa e Pós-Graduação  
Coordenadoria Geral de Pós-Graduação *Stricto Sensu*



## SYLLABUS

<b>Unit:</b> Undergraduate Program in Accounting		
<b>Degree Program:</b> Management Control and Business Finance		
<b>Type of Degree:</b> <input type="checkbox"/> Academic Master <input checked="" type="checkbox"/> Professional Master <input type="checkbox"/> Doctorate Degree		
<b>Course Title</b> Management Accounting in Operations		
<b>Professor:</b> Ronaldo Gomes Dutra-de-Lima		
<b>Note:</b> discipline with more than one professor must submit a justification in this field.		
<b>Workload:</b> 48 hours	<b>Credits</b> 04	<input type="checkbox"/> Mandatory <input checked="" type="checkbox"/> Optative <input type="checkbox"/> Elective
<b>Summary:</b> <b>Approach to discipline:</b> to analyze the factors affecting the operations and organizational performance. In addition, to provide an understanding of the importance of the organizational capabilities and competencies and their impacts on business performance. <b>Content approach:</b> a theoretical discussion about the organizational capabilities, the acquisition and application of knowledge in operations and management with the focus on performance leverage.		
<b>Syllabus:</b> capabilities, organizational routines, absorptive capacity, performance measures in operations, <i>lean accounting/manufacturing</i> , Theory of Constraints, and management control.		
<b>Assessment criteria:</b> 50% comprise in reading, quiz, seminar presentation, and 50% comprise the final exam.		



## Reference:

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- Nonaka, I., von Krogh, G., & Voelpel, S. (2006). Organizational Knowledge Creation Theory: Evolutionary Paths and Future Advances. *Organization Studies*, 27(8), 1179–1208.
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**Reference (continuation):**

- Schroeder, R.G., Shah, R., & Peng, D.X. (2011). The cumulative capability “sand cone” model revisited: a new perspective for manufacturing strategy. *International Journal of Production Research*, 49, 4879–4901.
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- Zahra, S. A., & George, G. (2002). Absorptive Capacity: A Review, Reconceptualization, and Extension. *The Academy of Management Review*, 27(2), 185–203.

**Complementary References:**

- Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., Firat, S. U. (2011). Managerial processes: business process that sustain performance. *International Journal of Operations & Production Management*, 31(8), 851–887.
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