

UNIVERSIDADE PRESBITERIANA MACKENZIE



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

Course Syllabus

Department/Faculty		
Social and Applied Sciences Center / Accounting		
Graduate Program		
Management Control and B	usiness Finance	
Degree		
☐ Academic Master's	□ Doctorate (PhD)	□ Professional Master's
Course Name		
Management Accounting in Operations		
Professor(s)		
Ronaldo Gomes Dultra-de-Lima		
Office hours		
48 hours		
Course Overview		
The focus on the subject is to analyze the factors affecting the operations and organizational performance.		
In addition, to provide an understanding of the importance of organizational capabilities and competencies		
and their impacts on business performance.		
Topics outline		
Capabilities, organizational routines, absorptive capacity, performance measures in operations, lean accounting/manufacturing, Theory of Constraints, and management control.		
Letter Grade Assignment Grade A (Excellent) - Grade points between 9 and 10 Grade B (Good) - Grade points between 8 and 8.9 Grade C (Satisfactory) - Grade points between 7 and 7.9 Grade D (Unsatisfactory) - Grade points between 0 and 6.9		



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Complementary References:

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