

Undergraduation in Management

Management Accounting II

School Year 2015/2016

Group Work Rules

It is required to prepare a **written report** with about **3 000 words**. It must be **presented orally** in one of the classes of Management Accounting II, commenting the following statement:

“In spite of all criticism aimed at the annual budget and at the alternatives suggested by the movement *Beyond Budgeting*, the annual budget continues to be the best tool to promote the communication between the managers and the link of efforts in the organizations”.

Rules: to follow

- Groups must have three or four elements;
- The written report must be delivered till the presentation day;
- All the elements of the group must present the work orally. Question may be posed by the Professor to each one of the elements;
- Each group will have about 15 minutes to present their work;
- The mark will result simultaneously from the assessment of the report and from its presentation;
- The basic bibliography to consult is the following (previously delivered by the Professor):
 - Hope, J. e Fraser, R. (2001) “Figures of hate”, *Financial Management*, February, pp. 22-25;
 - Hope, J. e Fraser, R. (2003) “Who needs budgets?”, *Harvard Business Review*, February, pp. 42-48;
 - Hansen, S. C., Otley, D. T., Van der Steede, W. A. (2003) “Practice developments in budgeting: an overview and research perspective”, *Journal of Management Accounting Research*, 15, pp. 95-116;

- Libby, T. e Lindsay, R. M. (2010) “Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice”, *Management Accounting Research*, 21, pp. 56-75.

Regarding the assessment of the report and its presentation, the **following criteria** will be taken into account:

- Revealed capacity to describe the subjects studied in a structured, logical and clear way;
- Scientific / professional quality of the report and its presentation;
- Capacity to summarize ideas and conclusions;
- Capacity to quote and paraphrase correctly the others' work;
- Meeting the deadlines appointed by the Professor.