



"Operação Sanduíche": Metodologia ativa de aprendizagem para futuros contadores gerenciais [

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text (article)

Analítica

This study aimed to describe the application of an active learning methodology for future management accountants, by means of the "Operation Sandwich" experiment, applied in the discipline of Special Management Accounting Topics, of Accounting Sciences course last semester, between 2018 and 2019. The following steps in the Managerial Accounting were considered: planning and budget; natural sandwiches production and cost and pricing calculation; sale; and performance analysis. The foundations were the practice and the analysis of perceptions, by means of a survey among students, which showed that it was possible to develop skills and abilities regarding accounting, financial, influencing people, business, leadership, ethics, integrity and professionalism; and to reduce the gap between theory and the professional universe. This study presented an active learning methodology to be used for managerial counters training, enabling teachers to apply activities that bring the student closer to the practical and professional world

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