



UNIVERSIDADE FEDERAL DO ESPÍRITO SANTO
Centro de Ciências Jurídicas e Econômicas
Secretaria Unificada de Pós-Graduação
Programa de Pós-Graduação em Ciências Contábeis – PPGCON

PROGRAMA DE DISCIPLINA

Subject: Micro and Macro Accounting	Code: PCON 1044
Workload: 30 h	Credits: 2

1. COURSE OVERVIEW

This graduate course will present and discuss the state of the art of financial accounting research on micro and macro accounting and how one level affects each other. Micro accounting information is useful and helpful to predict future earnings and stock returns. However, macro-accounting literature is an emerging subject in accounting and economics. This literature is also known as aggregate accounting information.

2. OBJECTIVE

The main objective of this graduate course is to prepare the graduate students to do research on micro and macro accounting. In addition, during the course many papers of aggregate accounting information will be discussed to show how macro-accounting information could be useful to understand macroeconomic forces and how it can be used to predict or complement macroeconomic information such as gross domestic product, inflation, investment and others.

3. REFERENCES

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