Management Accounting is an interactive tutorial which is included in students pre-programs to ensure that they begin their Masters program with a sound knowledge of management accounting.

This technical note is divided into the following blocks:

- What is the Balanced Scorecard?
- Designing the balanced scorecard
- Implementing the balanced scorecard
The tutorial is developed through a case study example of a fast food restaurant. The student progresses through the case by completing tasks and are guided by feedback.
It also includes video interviews with directors of Alcatel-España about the implementation of the balanced scorecard in the company.