

**"OPERATION SANDWICH": ACTIVE LEARNING METHODOLOGY FOR
FUTURE MANAGERIAL ACCOUNTANTS**

**“OPERAÇÃO SANDUÍCHE”: METODOLOGIA ATIVA DE APRENDIZAGEM PARA
FUTUROS CONTADORES GERENCIAIS**

**"OPERACIÓN SANDWICH": METODOLOGÍA DE APRENDIZAJE ACTIVA PARA
FUTUROS CONTADORES DE GESTIÓN**

Wendy Beatriz Witt Haddad CARRARO¹
Ivy Lima Prietto Von Kurrle CARRARO²

ABSTRACT: 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.

KEYWORDS: Managing accounting. Learning. Active methodology. Competence.

RESUMO: Este estudo objetivou descrever a aplicação de uma metodologia ativa de aprendizagem para futuros contadores gerenciais, por meio do experimento “Operação Sanduíche”, aplicado na disciplina de Tópicos Especiais de Contabilidade Gerencial, do último semestre de Ciências Contábeis, entre 2018 e 2019. Consideraram-se as seguintes etapas da Contabilidade Gerencial: planejamento e orçamento; produção e cálculo do custo e da precificação de sanduíches naturais; venda; e análise de desempenho. As bases foram a prática e a análise de percepções, mediante levantamento junto aos estudantes, os quais evidenciaram ser possível desenvolver competências e habilidades quanto aos aspectos contábil, financeiro, de influenciar pessoas, negócios, liderança, ética, integridade e profissionalismo; e reduzir a lacuna entre a teoria e o universo profissional. Este estudo apresentou uma metodologia ativa de aprendizagem para ser utilizada na formação de

¹ Federal University of Rio Grande do Sul (UFRS), Rio Grande do Sul – RS – Brazil. Professor and Researcher at the Postgraduate Program in Controlling and Accounting. PhD in Development Economics (UFRGS). Post-Doctorate in Entrepreneurship and Innovation (University of Porto, Portugal).. ORCID: <https://orcid.org/0000-0002-2152-1767>. E-mail: wendy.carraro@ufrgs.br

² Federal University of Rio Grande do Sul (UFRS), Rio Grande do Sul – RS – Brazil. Master's degree from the Postgraduate Program in Controlling and Accounting. ORCID: <https://orcid.org/0000-0001-9997-5040>. E-mail: ivykurrle@hotmail.com

contadores gerenciais, possibilitando que o docente aplique atividades que aproximem o estudante do mundo prático e profissional.

PALAVRAS-CHAVE: Contabilidade gerencial. Aprendizagem. Metodologia ativa. Competências.

RESUMEN: Este estudio tuvo como objetivo describir la aplicación de una metodología de aprendizaje activo para futuros contadores de gestión, a través del experimento "Operación Sandwich", aplicado en la disciplina de Temas Especiales de Contabilidad de Gestión, del último semestre de Ciencias Contables, entre 2018 y 2019. Se consideraron las siguientes etapas de la contabilidad de gestión: planificación y presupuestación; producción y cálculo del costo y el precio de los sándwiches naturales; venta; análisis de rendimiento. Las bases fueron la práctica y análisis de percepciones, a través de una encuesta con los estudiantes, que mostró que era posible desarrollar habilidades y destrezas respecto a la contabilidad, finanzas, influir en las personas, negocios, liderazgo, ética, integridad y profesionalismo; y reducir la brecha entre la teoría y el universo profesional. Este estudio presentó una metodología de aprendizaje activo para ser utilizada en la formación de contadores de gestión, permitiendo a los profesores aplicar actividades que acerquen a los estudiantes al mundo práctico y profesional.

PALABRAS CLAVE: Gestión de la contabilidad. Aprender. Metodología activa. Capacidades.

Introduction

Innovative strategies with active learning methodologies, such as the flipped classroom and simulations, can be used to improve education in management (CLACK; ELLISON, 2018; LEAL; MIRANDA; CASA NOVA, 2017). In this educational approach, Managerial Accounting encompasses objectives of producing information to assist in decision making, supporting managers' needs with useful information, assisting the organization in achieving its objectives, and identifying, measuring, analyzing, and interpreting information (CARRARO *et al.*, 2018; FREZATTI; AGUIAR; GUERREIRO, 2007). Managerial accountants are relevant to their clients because they are their guides, visualizers and projectors of the future through artifacts, practices and instruments such as: budgeting, preparation and analysis of managerial reports, operational and financial control and cash flow (VENTURINI; CARRARO, 2020).

Thus, when the correlation between learning and Management Accounting is made, there is a gap identified between the practice in the labor market reality and what is effectively developed in the academic environment (SOUZA; LISBOA; ROCHA, 2003). According to the teaching strategy used, the gap between theory and practice can be reduced, in addition to assisting in cognitive development, analysis and reasoning, relationship and group interaction,

reflection and creativity of students (BRANDÃO; SILVA, 2018). It is also highlighted that teachers who develop innovative teaching provide a positive educational level (ZHU *et al.*, 2013). According to the Global Principles of Managerial Accounting, proposed by the Chartered Global Management Accountant (CGMA, 2014), managerial accountants are expected to apply accounting and finance, people influencing, business, leadership, ethics, integrity, and professionalism competencies and skills. This provides a better understanding of how the technical skills of these professionals influence the leadership aspect in organizations.

The study aims to describe the application of an active learning methodology for future managerial accountants, through the experiment "Operation Sandwich", applied in the discipline of Special Topics of Managerial Accounting, in the last semester of the undergraduate course in Accounting Science, in 2018 and 2019. The activity was developed considering the steps of Management Accounting: planning and budgeting; production and calculation of the effective cost and pricing of the sandwiches; sales and performance analysis. The lessons learned and the students' perceptions about the development of their competencies and skills with the operation were analyzed.

Teaching innovativeness is a need that undergraduate courses have to develop their curricula (BORISOVA *et al.*, 2016; CHIH-LUN; FENG-CHIN, 2017; GÓMEZ *et al.*, 2015; ZHU *et al.*, 2013). This study contributes to both academic and professional aspects. The first, through its results, allows teachers of the accounting area to seek to develop active learning methodologies that promote greater understanding and engagement of students (ZHU *et al.*, 2013), even if they are multiplied in the theme of Management Accounting, since they promote a positive and effective learning environment and bring students closer to the professional reality. The second aspect stands out in the proposition of innovative strategies to consolidate learning in Management Accounting and bring the future management accountant closer to the practical reality and the professional universe (SOUZA; LISBOA; ROCHA, 2003).

Active learning methodology as an innovation strategy in teaching

In the teaching and learning processes, some factors are essential: the structural conditions of the institution and the teachers' work; the students' social conditions; the available resources; and the teaching strategies used to motivate and involve students in a non-tedious way (MAZZIONI, 2013). Learning is related to concepts such as discovery, apprehension, behavior and knowledge, it is the result of educational experiences that help acquire knowledge and develop skills and attitudes (GIL, 2011). Active methodologies and learning or innovative teaching strategies, or active teaching strategies are practices that aim to encourage the ability to reflect and articulate between practice and theory. To trace the goals in the content taught to the students, it is necessary to know their profiles, how they learn, and understand their needs (LEAL; MIRANDA; CASA NOVA, 2017; SILVA *et al.*, 2012). In the new teacher-student relationship, learners should gradually assume more control over their learning; and teachers, the role of facilitators of learning; the level of knowledge of the student is essential for the choice of strategy (SOUZA; IGLESIAS; PAZIN-FILHO, 2014).

The practice of active learning emerged from the need to overcome the limits of training with only a technical focus, since the lack of teaching strategies that would allow the student to develop a critical, reflective and transformative look was perceived (BRANDÃO; SILVA, 2018; SOUZA; IGLESIAS; PAZIN-FILHO, 2014). The intention is that students and teachers develop enhanced interprofessional communication competencies and skills (LIVINGSTONE, 2012; GÓMEZ *et al.*, 2015) and, as a consequence, the student acquires the freedom to become an active agent in their learning process (BRANDÃO; SILVA, 2018; CLACK; ELLISON, 2018). That is, active learning presents a different proposal from the current ones regarding conventional teaching (FREEMAN *et al.*, 2014; JENSEN; KUMMER; GODOY, 2015).

Among the innovative strategies with active learning methodologies are the flipped classroom and simulations (CLACK; ELLISON, 2018). This is the most widely used practice among the innovative teaching strategies, whereby the student focuses on the instruction received by the teacher and becomes the center of his education. As the name suggests, there is a reversal of the roles of teachers and learners (GILBOY; HEINERICHS; PAZZAGLIA, 2015; O'FLAHERTY; PHILLIPS, 2015; ROACH, 2014). The educator's role is critical in the learning process, as he or she is a facilitator of teaching-learning (O'FLAHERTY; PHILLIPS, 2015). Students feel autonomous and see the teaching experience as useful knowledge (BRAME, 2013; GONZÁLEZ-ANDRÉS *et al.*, 2017), and teaching that uses active methodologies maximizes learning and performance (FREEMAN *et al.*, 2014).

There is also the approach with practical simulations, standardized and modified by teachers, which help students to work in teams; to develop the ability to communicate; to think about proposed problem solving; and to list priorities in the work process (BOOTHBY; GROPELLI; SUCCHERALLI, 2019; CLACK; ELLISON, 2018). In practice simulations, role-playing classroom situations has become an increasingly common practice (DENEVE; HEPPNER, 1997; GILBOY; HEINERICHS; PAZZAGLIA, 2015). This is due to the fact that by simulating a situation, the student stimulates skills such as active listening, social awareness, problem-solving, and group work (RAO; STUPANS, 2012). Thus, personalized learning makes students consumers and co-producers of their education (MASELENO *et al.*, 2018).

Competencies and skills of the Managerial Accountant

Management Accounting provides financial and non-financial information about the organization to stakeholders and those who use it for decision making, development and execution of organizational strategies (ATKINSON *et al.*, 2011). Specific practices, perceived as appropriate and necessary for decision making, are costing and cost predetermination methods, the preparation and use of budget plans, and the analysis of cost-volume-profit relationships (SOUZA; LISBOA; ROCHA, 2003). The common items, in terms of concepts and objectives of Management Accounting, are: identification, measurement, accumulation, analysis, preparation, interpretation and communication of information; production of information for internal users; support for the decision-making process; and assistance in achieving organizational objectives (FREZATTI; AGUIAR; GUERREIRO, 2007).

The accountant must present competencies that go beyond the technical-scientific knowledge, such as the ability to solve problems, exercise critical thinking and creativity, adapt to changes and build their own learning (HADGRAFT; HOLECEK, 1995). Managerial accountants, in performing their activities, perceive links between operational activity, the generation and consumption of financial resources, and the generation and preservation of value. According to the Global Principles of Managerial Accounting (CGMA, 2014), they are expected to apply accounting, financial, people-influencing, business, leadership, ethical, integrity, and professionalism competencies and skills to enable them to better understand their professional technical skills that influence the leadership aspect in organizations. For their development, it is necessary that they know how to apply the accounting and financial skills (knowledge) in the business context that can influence people and be followed by them. Their

formation in the organization will be under construction whenever these steps are followed with ethics, integrity and professionalism (CARRARO *et al.*, 2018).

When investigating the competencies and skills of the managerial accountant working in the Brazilian business context, among others, critical thinking; the ability to identify, analyze and solve problems; teamwork; leadership; communication skills; knowledge and application of the technical content of the accounting practice stand out (CARDOSO; MENDONÇA NETO; OYADOMARI, 2010). For market professionals, the main competencies and skills required in the area of Management Accounting are the ability to think, and the ability to listen and write (TAN; FOWLER; HAWKES, 2004). For educators, they are thinking skills, problem solving and quantitative skills (EKBATANI; SANGELADJI, 2011). In this context, the use of active learning methodologies for Managerial Accounting is applicable, making learners adapt to their way of studying and learning, so that they develop characteristics such as autonomy, self-direction and independence in the development of competencies (BRANDÃO; CAVALCANTE; TEMOTEO, 2014). In addition, the assignment of responsibilities implies that participants are responsible for personal performance, the defense of ideas and intended production. Thus, they develop the ability to talk and negotiate, respecting the ideas of the other and the moments to listen and wait (SOUZA; IGLESIAS; PAZIN-FILHO, 2014).

For students, the use of innovative methodologies in learning can reduce the gap between theory and practice, in addition to encouraging the exchange of knowledge, teamwork and assist in the development of criticality, reflexivity and creativity of students (BRANDÃO; SILVA, 2018). In relation to teachers, the development of learning, educational, social and technological competencies provide a positive educational level when related to innovative teaching performance (ZHU *et al.*, 2013). In the quest to provide management educators with an overview of innovative strategies that can be used to give students the opportunity to practice their applicability, it is proposed to use techniques that allow educators to observe students' abilities by providing guidance and feedback on activities. These types of methods enable students to gain experience in learning, and can provide a pathway to developing more effective managers (CLACK; ELLISON, 2018).

Methodological Procedures

As to the objective, this research is descriptive, since it sought to show, by means of an active teaching methodology, the relation with learning in Management Accounting. As for the approach, it is qualitative, since it aimed at understanding and reflecting a teaching methodology in practice. It is quantitative, since it used the quantification of data in the descriptive analysis of the results related to the students' perception of the competencies developed in Management Accounting. Regarding the procedures, a survey was carried out to identify the perceptions regarding the lessons learned from the activity. The activity, called "Operation Sandwich", was coordinated by the teacher in charge and carried out with the students of the discipline of Special Topics in Managerial Accounting of the last semester of the Accounting Science course of a Public University in Southern Brazil, in 2018 and 2019. The competencies and professional skills required for the managerial accountant, indicated by the CGMA (2014), were the learning scenario, which involved everything from budgeting to making and selling sandwiches, and lasted three and a half hours, approximately the time of a weekly class. "Operation Sandwich" was segregated in two moments: the first represented the practical part, when the students developed the active learning methodology with distinct tasks: planning and budgeting; production and calculation of the effective cost and pricing of the sandwiches; sales and evaluation of the process performance under the managerial and financial perspective. And the second contemplated the application of a questionnaire with open and closed questions to obtain the students' perception about the effectiveness of the practice with the development of competencies and skills developed. The survey was applied after the practice and all participants answered the questionnaire.

The stages of "Operation Sandwich"

The activity with active learning methodology, named "Operation Sandwich", was proposed considering the following stages: planning and budgeting; production and calculation of the effective cost of the sandwiches; pricing calculation; sales and performance analysis. Regarding the planning and budgeting step, in the meeting prior to the activity, the teacher formed different groups and asked each group to list the items needed for the production and sale of 100 natural sandwiches, and to present a financial budget.

The participants had to consider both the ingredients and the utensils needed for the production of the sandwiches. The choice and definition of the ingredients were left to each

group's discretion, and the cost of the items should be estimated through price research on the internet and on apps; the cost of labor was disregarded, since the task was a charitable one. After this first survey, the budgets were presented to the class. Together, they discussed the differences and similarities between the budgets, so that, by consensus, a single menu was defined, with the list of materials needed and the projected budget, based on the groups' research.

In the next class, the materials indicated in the budget of the previous class for making the natural sandwiches were bought and brought by the teacher. She explained that the activity would follow a script, considering: production, calculation of the effective cost of the sandwiches, definition of the sales price, sale of the sandwiches, and finally the analysis of the performance of the operation. The activity had to be performed during the class period, for a total duration of three hours.

Initially, the tasks of the "Operation Sandwich" process had to be distributed, which were written on post-its by the teacher, who previously listed and divided all the tasks required for the process. Each student chose his or her activity and stuck the post-it on his or her T-shirt for identification. The activity was segregated in two moments, according to the roles, one group for food preparation, and another for the assembly and preparation of the sales, which took place in another environment. The food preparation took place in a college kitchen, which included: washing and cutting lettuce and tomatoes, peeling and grating carrots, cutting pickles, washing utensils and, at the end, organizing the environment used. To assemble the sandwiches, the functions were divided into: open and organize the bread, spread the mayonnaise, distribute cheese and ham on the bread, add lettuce, tomato and other ingredients, wrap them, write the expiration date on the labels, stick them on the sandwiches, and distribute them on the trays. In addition, they were assigned the tasks of cleaning and organizing the environment, counting the production, and controlling the stock for sales.

After finishing the production of the sandwiches, which resulted in 97 units for the class of 2018 and 111 units for the class of 2019, the students carried out the calculation of the effective cost of manufacturing, considering the following aspects: total quantity of sandwiches produced; survey of leftovers/breaks; calculation of losses and final cost. For the final cost calculation, taxes, labor, rent, electricity and water consumption were not considered. The final cost of each sandwich was based on the total production cost, including the losses calculated in relation to the leftovers/breaks. The losses represented the slices of bread crust and other slices

that, even within the expiration date, presented compromised characteristics, being unsuitable for consumption, and were properly discarded.

The total cost of "Operation Sandwich" for the class of 2018 was R\$235.17, considering the production of the 97 sandwiches, representing a unit effective cost of R\$2.42. For the class of 2019, the total cost was R\$ 213.57, with the production of 111 sandwiches, with an effective cost of R\$ 1.92 each. It is noteworthy that all the students' involvement in the process of defining the total cost of the sandwiches strengthens the development of quantitative skills of the managerial accounting professional, as indicated by Ekbatani and Sangeladji (2011). For the sandwich pricing calculation step, the teacher pointed out that as a profit metric of the activity, the goal was to calculate a price that would return the invested cost and generate a result, which would be used to purchase diaper packages for donation to a baby shelter. The assumption considered was that each large package of diapers had a unit cost of R\$49.90. For pricing purposes, travel and personnel expenses would not be considered, since the volunteers would donate their time. In addition, the expense with sales commission should also be excluded from the calculation, given the charitable nature of the activity.

To define the expected profit and the pricing calculation, the final cost of the sandwiches and the target number of diaper packages to be donated were taken into consideration. For the class of 2018, the donation goal was five packages of diapers at a unit cost of R\$49.90. The estimated sales quantity was 97 sandwiches, with the unit cost of the sandwich being R\$2.42, total cost of R\$235.17, expected profit of R\$249.50 (5 x R\$49.90), arriving at a unit price of the sandwich of R\$4.99. The final sales price of each sandwich was rounded up to R\$5.00, considering that all sandwiches would be sold. With this statement, the final profit margin represented 106%. For the class of 2019, the donation goal was seven packages of diapers at a unit cost of R\$49.90. The estimated sales quantity was 111 sandwiches, with the unit cost of the sandwich being R\$1.92, total cost of R\$213.57, expected profit of R\$349.30, arriving at a unit price of R\$5.07. The final sales price of each sandwich was rounded off at R\$5.00, and, with this statement, the final profit margin represented 163.5%.

The last stage of the "Operation Sandwich" was the sale of the sandwiches and the analysis of the performance of the proposed activity. Once the production of the sandwiches was finished and the pricing determined, an instrument for inventory control was developed, since the sale was performed by several students. The control considered the quantity delivered and served to validate the return and effectiveness of the sale, per student. The sale of the sandwiches occurred inside the university itself: the students took the sandwiches, properly

packaged, on a tray, and offered them in the corridors and classrooms, to students, teachers and employees. The sales approach was to describe the ingredients of the sandwich and highlight the solidarity character of the action, since the profit of the sales had as a goal the purchase and donation of disposable diapers for children in need.

The sandwiches were sold in 40 minutes, the estimated time for the sales period. In the year 2018, 87 sandwiches were sold, with 10 natural sandwiches left over that ended up not being sold. In 2019, the 111 sandwiches produced were sold, and an additional R\$36.15 was collected as a donation, given the charitable nature of the action. After the end of the sales, the students returned to the classroom to make the financial closing of "Operation Sandwich". For this closing, inventory control was fundamental, because it allowed us to identify the returns and the sales performance of the students responsible for the sales. The control and checking of the financial amount collected was also an important step, since the expected amount of the operation should 'match' the amount actually collected. The dynamics and the involvement of the class in these issues of 'closing' the result reinforce what is pointed out by Brandão and Silva (2018) and Clack and Ellison (2018), in which the student acquires the freedom to become an active agent in his learning process. Finally, the performance analysis of the activity was performed by means of a survey of the profit obtained and a final analysis of the budgeted and realized amounts, the fulfillment of the proposed goal, and the lessons learned.

The students of the class of 2018 concluded that the budget was not enough for the projected production of 100 sandwiches, since the production resulted in 97 units, and they realized that planning and budgeting, relevant items for Managerial Accounting, are of fundamental importance for the achievement, or not, of the objectives of an organization. They showed that the plan was to sell the 97 sandwiches produced, resulting in an expected revenue of R\$ 485.00 and profit of R\$ 249.83. The final realized considered 87 units sold, achieving a revenue of R\$ 435.00 and a profit of R\$ 199.83. With this it was not possible to buy the five desired packages of diapers, only four. The value of the initial investment was refunded to the teacher.

The students of the class of 2019 identified that the realization was better than budgeted in financial terms, even though the cost of the utensils was not budgeted properly. They evidenced that the plan was to produce 100 sandwiches and it was possible to produce 111, and all were sold. The final result was 111 units sold, with a revenue of R\$435.00 and a profit of R\$341.43. In addition, the vendors collected donations in the amount of R\$36.15. With the

profit made, they surpassed their goal, which corresponded to the purchase of seven packages of disposable diapers.

Perceptions about the implementation of "Operation Sandwich" and the development of competencies and skills

Once the "Operation Sandwich" was carried out, a moment of reflection on the competencies, skills and lessons learned from the activity was proposed, considering that, as Brandão, Cavalcante and Temoteo (2014) emphasize, the use of an active learning methodology allows students to adapt their learning process. To this end, a survey was conducted to verify the degree of relevance of each of the stages of the activity (budgeting, pricing, management, making and selling sandwiches) for the development of competencies and skills suggested by the Global Principles of Managerial Accounting (CGMA, 2014), namely: accounting, financial, influencing people, professionalism, integrity, leadership, business and ethics. For the scores of degrees of relevance, 1 was considered for not at all relevant, and 5 totally relevant.

All students from both classes responded to the survey, for a total of 32 respondents. It was noted that 100% of the competencies achieved a level of relevance very close to 5. The competency of integrity and professionalism stood out, with the highest average level of relevance (4.7), followed by financial ability, with a score of 4.6. The result of this perception reinforces the proposition that the managerial accountant needs, in addition to applying accounting and financial knowledge in the business context, to have the ability to influence people and be followed by them with professionalism (CARRARO *et al.*, 2018). The accounting and business skills had a lower average degree of relevance in the perception of the participants during the activity, it is inferred that it is because it is a practical activity, where the dynamics of production and sales were handled with greater involvement of students, demonstrating to be more attractive. Considering the innovative aspect of the activity, it was found that the learning effectiveness was positive (ZHU *et al.*, 2013). Students were asked to record their perception of which competencies and skills they had developed. Based on the responses, a frequency of the 10 most frequent competencies and skills was identified, namely: communication, systemic vision, proactivity, teamwork, dealing with differences, determination, use of data analysis tools, engagement/relationship, negotiation/sales, and resilience/ability to adapt. The perceptions align with those that Cardoso, Mendonça Neto, and Oyadomari (2010) suggest for the application of the technical content of the accounting practice by the managerial accountant.

The use of active learning methodology enabled the development of attitudes such as communication and negotiation, among others, corroborating Souza, Iglesias and Pazin-Filho (2014). Competencies listed by Tan, Fowler, and Hawkes (2004) as the ability to think and listen were not cited, although the proposed activity promoted this type of interaction, as they defined goals together, based on the premises and resources available. In agreement with Brandão and Silva (2018), the perceptions pointed out confirmed that active learning and innovative teaching methodology can reduce the gap between theory and practice. The result reinforces that innovative strategies can be used to provide the opportunity to practice their applicability (CLACK; ELLISON, 2018), and allows the teacher to observe the skills developed by students. No criticisms or suggestions for improvement regarding "Operation Sandwich" were noted by the class of 2018. However, those from the class of 2019 made suggestions for improvement such as: develop the activity more often so that there is rotation of roles among classmates, produce sandwiches for vegetarians, increase the time available for the activities, and perform it in a better equipped environment.

Final remarks

This study aimed to describe the application of an active learning methodology for future managerial accountants. A practical experiment was carried out in the classroom called "Operation Sandwich". The research included the students of the discipline of Special Topics of Managerial Accounting, of the last semester of the Accounting Science course of a public university, in the years 2018 and 2019. The "Operation Sandwich" was segmented into stages that comprised planning, budgeting, production and costing of the sandwiches, pricing calculation, sales, and performance analysis. Through a survey, after the completion of the activity, the participants showed that this activity allowed the development of competencies and skills related to accounting, finance, influencing people, business, leadership, ethics, integrity, and professionalism. In addition, other competencies such as communication, systemic vision, proactivity, and teamwork were pointed out during the activity. These results reinforce and are aligned with what is indicated by the literature related to the competencies and skills of the managerial accountant (CARDOSO; MENDONÇA NETO; OYADOMARI, 2010; CARRARO *et al.*, 2018; CGMA, 2014; EKBATANI; SANGELADJI, 2011; TAN; FOWLER; HAWKES, 2004).

It seems simple to transmit knowledge, however, it requires attributes such as mastery of the subject, patience, willingness, and dedication. However, being creative and motivating

students can be fundamental when one realizes that students are inserted in a moment that seems to cry out for innovation. In this sense, this research describes an active learning methodology to be used in the classroom, in the training of managerial accountants, providing the teacher to bring the student closer to the practical and professional world, reducing the gap between theory and the professional universe and making the teacher a facilitator of teaching-learning (O'FLAHERTY; PHILLIPS, 2015). To those who wish to apply editions of the "Operation Sandwich", it is recommended: to devote time in a previous and sequential class for greater student engagement in planning and analysis of the results; ensure the infrastructure (kitchen and preparation site) for its development, considering hygienic and food health aspects for the preparation of sandwiches in the Higher Education Institution; make students aware, in advance, of the activity, which is recommended for classes of up to 20 students. Although the application of the study is limited to the specific application of two classes, it is expected that this article contributes to the dissemination of this strategy for teachers of different institutions, encouraging them to carry out "Operation Sandwich" in the learning processes of their Management Accounting classes.

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