

Management Control

Academic Year: (2018 / 2019)

Review date: 19/03/2018 14:48:04

Department assigned to the subject: Business Administration Department

Coordinating teacher: GAGO RODRIGUEZ, SUSANA

Type: Compulsory ECTS Credits : 6.0

Year : 3 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Cost management

OBJECTIVES

Knowledge:

Students will be exposed to the foundations of information used by management in control.

Skills:

- Ability to make decisions
- To achieve the result by autonomous ways, but sharing them through the relation and discussion with other students.
- Flexibility to fit the different models to the business reality

Attitudes:

- Ethic behavior in accounting
- To defend the own choices
- To accept the focus from other partners, but maintaining a critical attitude face these ones.

DESCRIPTION OF CONTENTS: PROGRAMME

- 1: Planning and control Systems
- 2: The controller
- 3: Planning and budgetary control
- 4: ABM and ABB
- 5: Budgeting and responsibility accounting
- 6: Transfer pricing
- 7: Financial measures
- 8: Strategy and balanced scorecard

LEARNING ACTIVITIES AND METHODOLOGY

Students as future managers will be trained in decision-making on management control.

The methodology of teaching-learning for applying has three components:

- 1) Learning development through magisterial lectures.
- 2) Technical skills development through cases solved by the student, and explained and discussed in the group or in the classroom.
- 3) Solution and problems detection skill through the resolution of cases by the Harvard methodology and complementary activities.
- 4) Tutorials: group and individual, to reinforce the learning (every week).

ASSESSMENT SYSTEM

% end-of-term-examination/test:	0
% of continuous assessment (assignments, laboratory, practicals...):	100

The evaluation has two main ideas:

- a) It must evaluate the student's knowledge level. For this reason, a maximum of four tests (will be

% end-of-term-examination/test:	0
% of continuous assessment (assignments, laboratory, practicals...):	100

made (30% of the final grade).

b) Moreover, it must evaluate the progress through the time in the acquisition of skill and attitudes. For that, the 70% of the final grade will be the evaluation of the participation on the cases in the classroom (or group) as explained by the teacher.

c) To pass this subject the student must gain at least 1.2 points in a).

d) Voluntarily students can engage in complementary activities (lab experiment, monograph) and increase marks up to 14.89%.

The SPOC evaluation is incardinated in the subject for the degree in Spanish. The self-evaluations of compulsory material have a weight of 15% in the final grade. Team work in discussion forums and self-assessments of Mini Cases have a weight of 17.5% on the total score. The student who participates in the SPOC earns points for each activity he performs. At the end of the SPOC an equivalence will be established between those points and the detailed percentages.

If a student is simultaneously enrolled in Contabilidad Directiva, or Accounting for Top Management in another degree his mark is 0.

BASIC BIBLIOGRAPHY

- Horngren et al. (coordinado por Susana Gago) Control de gestión y contabilidad directiva, Pearson education, 2014

- Horngren et al. (coordinated by Susana Gago) Management control and Managerial accounting, Pearson education, 2014