

Planning and control management

Academic Year: (2019 / 2020)

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Department assigned to the subject: Business Administration Department

Coordinating teacher: GAGO RODRIGUEZ, SUSANA

Type: Electives ECTS Credits : 6.0

Year : Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Management accounting

OBJECTIVES

Key competences to acquire by students:

- 1) Learning development on the main topics of planning and management control.
- 2) Technical skills.
- 3) Solution and problems' detection skills.

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 accounting for top management.

The methodology of teaching-learning as three components:

- 1) Learning development through magisterial lectures.
- 2) Technical skills development through exercises and cases solved by the student.
- 3) Solution and problems' detection skills 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 assesment system follows two main ideas:

- a) It must evaluate the student's knowledge level. For this reason, a maximum of four tests will be 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 exercises or cases in the classroom, as decided by the teacher.
- c) 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. 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

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

points and the detailed percentages.

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

BASIC BIBLIOGRAPHY

- HORNGREN et al. (coordinado por Susana Gago) Control de gestión y contabilidad directiva, Pearson Educación, 2014
- HORNGREN et al. (coordinated by Susana Gago) Management control and managerial accounting, Pearson Education, 2014