

## Management Control

Academic Year: ( 2020 / 2021 )

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Department assigned to the subject: Business Administration Department

Coordinating teacher: NUÑEZ NICKEL, MANUEL

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. Introducción /Introduction
2. Presupuesto/Budgeting
3. ABB (Presupuesto basado en las Actividades)/ Activity Based Budgeting
4. Tipos de Control/ Types of Control
5. Medidas de Rendimiento/ Performance Measures
6. Centros de Responsabilidad /Responsability Centres
7. Precios de Transferencia/ Transfer Pricing
8. Cuadro de Mando./ 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

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

50% corresponds to the resolution of cases.

- 40% delivery of the case

<b>% end-of-term-examination/test:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100
- 10% participation in class	
50% corresponds to two partial exams	
- 25% the first partial	
- 25% the second partial	

#### 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
- Kenneth Merchant, Wim Van der Stede Management Control Systems: Performance Measurement, Evaluation and Incentives, Pearson, 2020