

## Planning and control management

Academic Year: ( 2021 / 2022 )

Review date: 04-06-2021

Department assigned to the subject: Business Administration Department

Coordinating teacher: GUO ZHONG, BING

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

- Topic 1: Controller, Ethics and Control
- Topic 2: Types of Control (1)
- Topic 3: Types of Control (2)
- Topic 4: Budgeting (Variances at third level)
- Topic 5: Budgeting Evolutions (ABB among other tools)
- Topic 6: Responsibility Centers
- Topic 7: Performance Measures (1)
- Topic 8: Performance Measures (2)
- Topic 9: Transfer Pricing (1)
- Topic 10: Transfer Pricing (2)
- Topic 11: Balanced Scorecard

## LEARNING ACTIVITIES AND METHODOLOGY

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

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) Tutorials: group and individual, to reinforce the learning (every week).

## ASSESSMENT SYSTEM

The final grade will be composed of:

- 40% resolution of cases
- 20% class participation
- 40% two midterm exams (20% each)

IMPORTANT NOTE: The students will obtain a zero in Planning and Management Control if they register simultaneously in Management Control of any other degree (i.e. Finance and Accounting) in Carlos III .

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

## BASIC BIBLIOGRAPHY

- HORNGREN et al. Management control and managerial accounting, Pearson Education, 2014
- Merchant, K.A., & Van der Stede, W.A. Management Control Systems: Performance measurement, evaluation and incentives, Pearson Education, 2020

#### ADDITIONAL BIBLIOGRAPHY

- Hirsch Advanced Management Accounting, PWS Kent Publishing Company.
- Kaplan and Atkinson Advanced Management Accounting, Prentice-Hall International Editions, 2nd Edition