

Management Control

Academic Year: (2022 / 2023)

Review date: 14-11-2022

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

Topic 1. Controller, Ethics and control

Topic 2. Types of Control (1)

Topic 3. Types of Control (2)

Topic 4. Performance Measures (1)

Topic 5. Performance Measures (2)

Topic 6. Responsibility Centres

Topic 7. Transfer Pricing (1)

Topic 8. Transfer Pricing (2)

Topic 9. Balanced Scorecard

Topic 10. Budgeting (Variances at third level)

Topic 11. Evolution of Budgeting (ABB among other tools)

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

30% resolution of cases.

30% participation in class (20% en la clase práctica y 10% en la teórica)

40% two midterms (20% each)

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

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