

## Planning and control management

Academic Year: ( 2022 / 2023 )

Review date: 30-04-2022

Department assigned to the subject: Business Administration Department

Coordinating teacher: NUÑEZ NICKEL, MANUEL

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: Performance measures (1)
- Topic 5: Performance measures (2)
- Topic 6: Responsibility Centers
- Topic 7: Transfer pricing (1)
- Topic 8: Transfer pricing (2)
- Topic 9: Balanced scorecard
- Topic 10: Budgets (Variances at Level 3 )
- Topic 11: Budgets Evolutions (ABB and other tools)

## 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

- 30% Resolution of cases.
- 30% Class participation (20% in practical class and 10% in theoretical class)
- 40% Two midterms (20% each)

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

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

