Management Control

Academic Year: (2023 / 2024) **Review date: 12-11-2023**

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. Balanced Scorecard
Topic 9. Budgeting (Variance Analysis)
Topic 10. Applications/Evolution of Budgeting

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

10% Participation in theoretical class (Answers to questions posed in theoretical class)
In order to obtain the participation mark in both the theory class and the practice class, attendance in class is required.
20% First partial
20% Second partial
In order to pass the subject, it is a necessary condition to obtain a minimum average grade of 5 between the two partials.

15% Participation in practical class (The assessment criteria will be applied following the rubrics that will be provided in AulaGlobal)
5% Participation in practical class (Answers to the questions posed on reading the case)
30% Resolution of cases in groups and presentation in class of the same (delivery of weekly homework). Rubrics will also be provided to apply the assessment criteria.

% end-of-term-examination:	0
% of continuous assessment (assigments, 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