

Accounting for top management

Academic Year: (2023 / 2024)

Review date: 29-06-2020

Department assigned to the subject: Business Administration Department

Coordinating teacher: GAGO RODRIGUEZ, SUSANA

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

- 1: Planning and control Systems
- 2: The controller
- 3: Planning and budgetary control
- 4: ABM and ABB
- 5: Budgeting and responsibility accounting
- 6: Transfer pricing
- 7: Financial measures
- 8: Strategy and balanced scorecard

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

The assesment system follows two main ideas:

- a) It must evaluate the student's knowledge level. For this reason, a maximum of four tests will be made (30% of the final grade).
- b) Moreover, it must evaluate the progress through the time in the acquisition of skill and attitudes. For that, the 70% of the final grade will be the evaluation of the participation on the exercises or cases in the classroom, as decided by the teacher.

The SPOC evaluation is incardinated in the subject for the degree in Spanish. The self-evaluations of compulsory material have a weight of 15% in the final grade. Team work in discussion forums and self-assessments of Mini Cases have a weight of 17.5% on the total score. The student who participates in the SPOC earns points for each activity he performs. At the end of the SPOC an equivalence will be established between those points and the detailed percentages.

If a student is simultaneously enrolled in Contabilidad Directiva, Control de Gestión, Accounting for Top Management, or Management Control in another degree his mark is 0.

% 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 Educación, 2014
- HORNGREN et al. (coordinated by Susana Gago) Management control and managerial accounting, Pearson Education, 2014