

Academic Year: (2023 / 2024)

Review date: 13-06-2023

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 competencies that students must acquire:

1) Of knowledge:

To know the different tools, as well as their application in Management Control systems.

2) Skills:

Analysis capacity of the systems already implemented

Ability to design planning and management control systems.

Ability to choose the best system according to each case.

3) Attitudes:

To acquire ethical behavior in the decision making of a Controller.

To defend your own choice after reasoning it.

Accept the points of view of the other classmates and assume them in case they improve your own. Always maintaining a critical attitude.

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

Topic 8: Balanced Scorecard

Topic 9: Budgeting (Variances)

Topic 10: Budgeting Evolution (ABB and 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

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 (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