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**Academic Year: ( 2023 / 2024 )****Review date: 13-06-2023**

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**Department assigned to the subject: Business Administration Department****Coordinating teacher: NUÑEZ NICKEL, MANUEL****Type: Electives ECTS Credits : 6.0****Year : Semester :**

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## 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 (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

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

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.

#### 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