

Planning and control management

Academic Year: (2023 / 2024)

Review date: 24-04-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: PARASKEVOPOULOU , EVITA

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
- 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 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

Individual Participation in theory (10%) and practical class (20%)

Case study resolution (30%)

2 midterm exams (40%)

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

