

Teaching plan Management Control

Degree: ADE, Economics, Business Sciences - *Management* (EMP)

Code: 21923

Course: Third and Fourth

Term: Second

Number of ECTS credits: 5

Hours of student dedication: 125

Language: Catalan

1. Introduction

All organizations need to have mechanisms that link long-term strategic plans developed by senior management of the activities carried out in the short term operational level.

Management Control meets this need with the application of mechanisms that seek to:

1. Strengthening coherence between the objectives of the organization and the people within it. This is achieved primarily through a structure that assign responsibility centers to members of the organization a number of goals, when they are provided with the authority, functions and information appropriate for the achievement of objectives.
2. Motivating managers (and guide their decisions) so that you can know (and correct) when they are acting in the right direction. It's getting to the process that groups a set of actions to evaluate and reward managers responsible.

This course is intended for students:

1. See in management control tool for establishing, evaluating and transmitting medium and long term goals of the organization.
2. Know the importance of the structure of the control system of the organization's management has consistency with the strategy and mechanisms for evaluating managers.
3. Become familiar with some of the tools available to do the assessment, control and reward people with managerial responsibility.

2. Subject competences

The knowledge that students must acquire management control, summarized in the categories of general and specific skills, indicated below.

General competences	Specific competences
<ul style="list-style-type: none"> - Reach a consensus on the resolution of practical cases of teamwork. - The ability to communicate the findings of a report both in writing and orally (public presentations). - Preparation of written reports that are structured, clear and understandable. - Planning time required to perform tasks and activities. - Fixed problems in an orderly manner, using the appropriate methodology. - Putting knowledge into practice. 	<ul style="list-style-type: none"> - Understand the functions of a control system in the field of management accounting and management. - Understand the structure of a control system of management responsibility centers. or different types of responsibility centers. - Understand the specific problems of management control in decentralized firms: - Centers for benefits - The transfer pricing in the context of decentralized companies - ROI and EVA tools and management control. - Understand the limitations of financial management control systems and traditional remedy: or using non-financial indicators. control system, or relating to people.

3. Contents

The content of the course can be found in the basic and recommended for each subject. The bibliography will enable students to deepen their knowledge of the subject, but it is not necessary to achieve the objectives of each topic.

The course is divided into eight themes. Each unit has its own objectives in order to achieve the general objectives of the course.

Topic 1: Introduction to Management Control

Objectives:

After studying this subject students should be able to

- Understand what it means to implement a control system
- Distinguish between formal and non formal mechanisms
- Determine the boundaries of management control
- Relating strategy, structure and behavior of people with Control System

Program:

Definition of Management Control
Phases of Management Control
Until management control
Advantages of Management Control
Types of Control Systems
The joysticks

References:

Manual de Control de Gestió - ACCID - 2010 - Capítol 1
Anthony, Govindarajan - Sistemes de Control de Gestió - McGraw Hill 2003 - Topics 1 and 2
Amat, JM - Control de Gestió: una perspectiva de direcció - Gestió 2000 - 2000 - Topic 3

Topic 2: Structure of a Control System

Objectives:

After studying this subject students should be able to

- Differentiate a centralized corporate structure of a decentralized
- Understand the different types of responsibility centers
- Know what features of the control system are appropriate for your company

Program:

Centralization vs. decentralization of decision making

Types of organizational structure

Linking organizational structure with the Control System

Responsibility centers: Type

References:

Manual de Control de Gestió - ACCID - 2010 – Chapter 5

Anthony, Govindarajan - Sistemas de Control de Gestió - McGraw Hill 2003 - Topics 3 and 4

Amat, JM - Control de Gestió: una perspectiva de direcció - Gestió 2000 - 2000 – Topic 4

Topic 3: The budget

Objectives:

After studying this subject students should be able to

- Understand the importance that companies can budget
- Know the order in which they perform the different phases of the budget cycle
- Have sufficient expertise to carry it into practice

Program:

The budget planning process within the business

Objectives, requirements and limitations

Stages of developing a budget

Budget: Income Statement, Treasury, Balance

Budgets vs. Reality: flexible budget deviation analysis

References:

Manual de Control de Gestió - ACCID - 2010 - Chapters 3 i 4

Anthony, Govindarajan - Sistemas de Control de Gestió - McGraw Hill 2003 - Topics 8, 9 i 10

AECA - Document AECA Comptabilitat de Gestió n ° 4 i 12

Topic 4: Decentralization of decision making

Objectives:

After studying this subject students should be able to

- Understand the problem of transfer pricing
- Determine the key success factors for organizations
- Use with ease key indicators of business management

Program:

Transfer pricing: definition, objectives and types

Key performance indicators: ROI and EVA

References:

Manual de Control de Gestió - ACCID - 2010 – Chapter 6

Anthony, Govindarajan - Sistemas de Control de Gestió - McGraw Hill 2003 - Topics 5 and 6

AECA - Document AECA Comptabilitat de Gestió núm 17-2002

Topic 5: Introduction to balanced scorecard

Objectives:

After studying this topic students should be able to:

- Identify the limitations of control systems exclusively financial
- Understand the logic of causal relationships in a dashboard,
- See the relationship between the dashboard and the company strategy

Program:

- Financial Indicators
- Customer indicators
- Indicators of processes and operations
- Indicators of Learning and Development

References:

KAPLAN, R.; NORTON, D. (2002): El cuadro de mando integral. Ediciones Gestión 2000.

Topic 6: Persones i sistema de control
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Objectives:

After studying this topic students should be able to:

- See the difference between the business goals and objectives of the people who are

Program:

- Incentive Systems

Topic 7: The functions of the controller.

Objectives:

After studying this topic students should be able to:

- Understand what role the controller implementation and management control system.

Program:

- Understand the functions of the controller
- Know what attitudes and skills should be the controller
- Become familiar with professional profile controller

References:

ROEHL-ANDERSON, J.; Manual del controller: funciones, procedimientos y
BRAGG, S.M. responsabilidades.2a. Ed. Deusto, 2002.

Topic 8: Conclusions.

Objectives:

After studying this topic students should be able to:

- Understanding the recent evolution of control systems.
- Understand the new concept of management control in the current business environment.

Program:

- Current trends in management control
- The importance of qualitative factors more

4. Assessment

The assessment system that has been set is focused on allowing both the professor and the student have benchmarks as learning is progressing and how this process progresses throughout the quarter.

4.1. General assessment criteria

Composition of the final mark:

1. Continuous assessment: 40% of the final grade.

1.1. Seminars: 10%.

1.2. Midterm Exam: 30%.

2. Final Exam: 60% of final mark

1. Continuous assessment (40%):

The continuous evaluation of the course is conducted through:

1.1. Seminar: Preparation and delivery of exercises marked (10%).

1.2. Midterm Exam: This exam includes practical exercises relating to issues 1 to 4 (30%).

1.1. Seminars (10%)

Objective

The goal of practice is the application of procedures and concepts presented in the plenary sessions in the context of case studies and numerical exercises.

Groups

Practices are carried out in groups of four to seven people.

Number of practices

6 seminars will take place in practice. Will have a weight of 10% to the final grade for the course.

Delivery

The exercises should be solved and delivered in seminars where resolved and analyzed later.

1.2. Midterm Exam (30%):

Objective

The purpose of the exam is to assess the progress made during the first half of the course. In this way, students will receive clear information about the areas that need to be improved.

The exam has a weight of 30% of the final grade. Doubts about the contents of the

exam and resolution addressed during regular classes.

2. Final exam (60%):

Objective

The final exam includes theoretical concepts (50%) and exercises (50%) developed during the quarter.

Required to pass the course passed the final exam with a grade of five out of ten for each of the parts, theory and practice, obtain a minimum grade of 4.

4.2. Exam retake policy and summary of assessment criteria

Continuous assessment (40%)		Final Examen (60%)	Maximum mark
Seminars (10%)	Midterm Exam (30%)		
unrecoverable	unrecoverable	The average of the continuous assessment with final exam grade will determine the final grade for the course (when the mark of the final exam is over and that five out of ten for each of the parties the end obtain a minimum grade of 4). recoverable	10

5. Subject resources

5.1. Teaching resources (Aula Global)

- Blocks of exercises.
- Transparencies.
- Notes.

5.2. Information resources

Author	Title	Editor
AMAT, J. M.	El control de gestión: una perspectiva de dirección.	6a. ed. Barcelona: Gestió 2000, 2003.
AMAT, J. M.	El control de gestión en la empresa española.	2a. ed. Barcelona: Gestió 2000, 1994.
ANTHONY, R.; GOVINDARAJAN, V.	Sistemas de Control de Gestión.	10ª ed. McGraw Hill, 2003
BALLARÍN, E.; ROSANAS, J. M.; GRANDES, M. J.	Sistemas de planificación y control.	Desclée de Brouwer, 1992
HORNGREN, CH.; FOSTER, G.	Cost Accounting: a Manager Emphasis.	11a. ed. Prentice-Hall, 2003.
ROSANES, J.M.	Contabilidad de costes para la toma de decisiones.	2ª ed. Desclée de Brouwer, 1994
AMAT, J. M.	Contabilidad de costes.	4a. ed. Barcelona: Gestió 2000, 1992.
EMMANUEL, C.; OTLEY, D.; MERCHANT, K.	Accounting for Management Control.	2a. ed. Chapman and Hall, 1990.
HORNGREN, Ch.	Contabilidad de costes: un enfoque de gerencia.	Prentice-Hall, 1991.
AMAT, O.; VARIOS AUTORES	Manual de Control Gestión	Ed.Profit 2010

6. Teaching methodology

The course uses a variety of working methods to enable students to acquire the knowledge and skills specified in the program. The sessions are divided into sessions in the classroom and consulting sessions and study.

CLASSROOM SESSIONS

Plenary sessions: 90 minute sessions for the whole group. In the plenary sessions the teacher presents the key concepts in management control and explains the correct procedures to follow to resolve practical exercises for seminars.

Seminars: a duration of 90 minutes. The aim of the seminar sessions is to consolidate the knowledge of students and put them into practice through active participation.

- a. During the first 40-45 minutes, the group has worked on the study-solving exercise or event set for this week.
- b. The second part of the session is devoted to solving the practical allocated for this seminar and to answer any questions arising therefrom.

CONSULTATIONS AND STUDY

Tutorials: Students should contact the teacher by email to arrange tutoring hours (or check the schedule to the Global Classroom).

Individual work: this includes personal study time to assimilate the concepts and procedures discussed during the lectures. The aim of the individual is ready for practical work and studying for midterms and final.

Group work: time spent working in groups to prepare practices.

7. Activities planning

	PLENARY SESSIONS	SEMINARS*	TIME OUTSIDE THE CLASSROOM (APPROX.)
Week 1	Topic 1: Introduction to control system		- Individual work: 2 hours
Week 2	Topic 1: Introduction to control system		- Individual work: 2 hours
Week 3	Topic 2: The structure of the control system		- Individual work: 2 hours
Week 4	Topic 2: The structure of the control system Topic 3: The budget (I)	Seminar 1	- Individual work: 2 hours - Preparation for the first practical: 2 hours
Week 5	Topic 3: The budget (II)	Seminar 2	- Individual work: 2 hours - Preparation for the second practical: 2 hours
Week 6	Topic 4: Management control in decentralized firms (I)	Seminar 3	- Individual work: 2 hours - Preparation for the third practical: 2 hours - Preparació del parcial: 2 hores
Week 7	Topic 5: Introduction to the Balanced Scorecard Midterm exam	Seminar 4	- Individual work: 2 hours - Preparation for the fourth practical: 2 hours

	PLENARY SESSIONS	SEMINARS*	TIME OUTSIDE THE CLASSROOM (APPROX.)
Week 8	Topic 5: Introduction to the Balanced Scorecard Topic 6: People and Control Systems	Seminar 5	- Individual work: 2 hours - Preparation for the fifth practical: 2 hours
Week 9	Topic 6: People and Control Systems Topic 7: The functions of the controller	Seminar 6	- Individual work: 2 hours - Preparation for the sixth practical: 2 hours
Week 10	Topic 8: Conclusions		- Individual work: 2 hours - Preparation for the seventh practical: 2 hours

* The seminars begin in week 4.

