

27342 - Management Control

Syllabus Information

Academic Year: 2020/21

Subject: 27342 - Management Control

Faculty / School: 109 - Facultad de Economía y Empresa

228 - Facultad de Empresa y Gestión Pública

301 - Facultad de Ciencias Sociales y Humanas

Degree: 454 - Degree in Business Administration and Management

448 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

ECTS: 6.0

Year: 4

Semester: 448 - First semester

454 - First semester

458 - First semester

Subject Type: Optional

Module: ---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as theory sessions, practice sessions and tutorials.

4.2.Learning tasks

The teaching-learning process designed for the Management Control subject (6 ECTS) is based on the distribution of the 150 hours between classroom teaching (60 hours) and autonomous work (90 hours). The 60 hours related with lectures are distributed in 30 sessions through the entire semester:

- **Lectures:** 15 hours (sessions of 2 hours).
- **Practice sessions:** 45 hours (tutored practical assignment sessions with the aim of solving practice cases and group work presentations).

Initially, the teaching delivery methodology is planned to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online.

4.3.Syllabus

This course will address the following topics:

Section I. Budget Control

- Topic 1. Introduction to Systems Planning and Control of the company.
- Topic 2. Development Budget.
- Topic 3. Budget sales and distribution costs.
- Topic 4. Budget manufacturing and procurement.
- Topic 5. Cash budget.

Section II. Financial Control

- Topic 6. Expense Centers
- Topic 7. Decentralization and Transfer Pricing.
- Topic 8. Centers Benefits
- Topic 9. Investment Centers

Section III. Evaluation Process in Control

- Topic 10. Strategic Planning
- Topic 11. Management Indicators and Control panel.
- Topic 12. Management Audits.

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Moodle website (<https://moddle2.unizar.es>); Academic calendar website (<https://academico.unizar.es/calendario-academico/calendario>); or the website of your corresponding faculty (Zaragoza: <https://econz.unizar.es/>, Huesca: <http://fegp.unizar.es/>, Teruel: <http://fcsh.unizar.es/>).

4.5.Bibliography and recommended resources