

Academic Year/course: 2021/22

27342 - Management Control

Syllabus Information

Academic Year: 2021/22

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: 448 - Degree in Business Administration and Management

454 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

ECTS: 6.0

Year: 4

Semester: 458 - First semester

454 - Second semester

448 - First semester

Subject Type: Optional

Module:

1. General information

1.1. Aims of the course

The expected results of the course respond to the following general aims

To obtain knowledge of the fundamentals of Management Accounting.

- To know and explain the criteria employed to present the accounting information for the management and control of the company.
- To acquire the necessary knowledge and skills for the design and reporting of the accounting information for the management and control of the company.
- To enable the student for the adoption of the adequate management decisions according to the objectives of the organization, exploiting the information in the management accounting system.

These objectives are aligned with the Sustainable Development Goals (SDGs) of the 2030 agenda

(<https://www.un.org/sustainabledevelopment/en/>), in order to partially contribute to achievement of the following goals:

Goal 08: T Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Target 8.2 - Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.

Target 8.4 - Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries

Goal 09: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Target 9.4. By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in

accordance with their respective capabilities.

Target 9.5 - Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

Goal 12: Ensure sustainable consumption and production patterns

Target 12.2 - By 2030, achieve the sustainable management and efficient use of natural resources.

Target 12.4 - By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Target 12.5 - By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Target 12.6 - Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

2. Learning goals

3. Assessment (1st and 2nd call)

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://moodle2.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://fcsch.unizar.es/>).