

Academic Year/course: 2021/22

## 30637 - Management Control

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 30637 - Management Control

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 432 - Joint Law - Business Administration and Management Programme

**ECTS:** 6.0

**Year:** 6

**Semester:** First semester

**Subject Type:** Optional

**Module:**

### 1. General information

### 2. Learning goals

### 3. Assessment (1st and 2nd call)

### 4. Methodology, learning tasks, syllabus and resources

#### 4.1. Methodological overview

The teaching-learning process that is designed for the course "Management Control" 6 ECTS credits is based on the distribution of 150 hours of student work in 60 face-to-face hours and 90 off-site hours. The 60 hours of classroom work distributed in 30 sessions throughout the semester:

12 sessions of 2 hours of theory  
classes

6 sessions of 2 hours for tutoring and  
group work exposure

The course is structured around the key areas described in the next section.

#### 4.2. Learning tasks

The program that the student is offered to help you achieve the expected results includes:

**1: Lectures (24 hours):** 12 class sessions are devoted to the explanation of the program contents of the course. The student has access to the content of the chapters addressed in each session and may be reviewed before attending the sessions in order to promote participation. These sessions have theoretical and practical content so that students can more accurately ascertain the usefulness of such content will be addressed. The previous arrangement of the material should enhance the active participation of students, so that they can discuss the most important issues addressed in each session.

**2: Sessions Troubleshooting and cases with the use of computers and audiovisual (24 hours):** 12 sessions devoted wholly or partly to the practical application of theoretical knowledge by solving problems and performing computing practices. These sessions will be held in the computer rooms and, where appropriate, in regular classrooms. However it is intended that students achieve the degree of autonomy necessary to successfully address after graduation professional development of internal information systems for decision-making in companies.

**3: Tutored practical work sessions (12 hours):** 6 sessions where students will attend in person to be tutored by the teacher, who should guarantee them a proper conduct of its work and final presentation. 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

#### **PART I. BUDGET CONTROL**

1. Introduction to Systems Planning and Control of the company.
  
1. Development Budget.
  
1. Budget sales and distribution costs.
  
1. Budget manufacturing and procurement.
  
1. Cash budget.

#### **PART II FINANCIAL CONTROL**

1. Expense Centers
  
1. Centers Benefits
  
1. Investment Centers

#### **PART III EVALUATION PROCESS IN CONTROL**

1. Strategic Planning
  
1. Management Indicators and Control panel. 12.- Management Audits.

### 4.4. Course planning and calendar

The schedule of the sessions will be published on the website of the center ([fecem.unizar.es](http://fecem.unizar.es)). The submission of papers and other activities will be communicated by the teacher responsible through appropriate means (in class, on the website of the course, ...)