

27342 - Management Control

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa 228 - Facultad de Empresa y Gestión Pública
Degree	458 - Degree in Business Administration and Management 448 - Degree in Business Administration and Management
ECTS	6.0
Course	4
Period	Half-yearly
Subject Type	Optional
Module	---

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

The learning process that is designed for this subject is based on the following:

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 contact hours and 90 non-contact hours. The 60 hours of classroom work distributed in 30 sessions throughout the semester:

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• 12 sessions of 2 hours of theory classes

• 12 sessions of 2 hours of classroom work tutored student to solve practical cases and

• 6 sessions of 2 hours for tutoring and group work exposure

The residential development of the subject is structured around the key areas described in the next section.

5.2.Learning activities

The program that the student is offered to help you achieve the expected results includes the following activities ...

1: Participative Master Classes (24 hours):

In 12 class sessions are devoted to perform exposure and explanation of the program contents of the subject. To this end the student has the content of the chapters are addressed in each session and may be consulted prior to conducting the sessions where issues arise to ensure participation character.

These sessions also 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 were 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 consist of performing work on any agenda item. In these sessions students will attend in person to be tutored by the teacher, who should guarantee them a proper conduct of its work. Also part of the sessions will be devoted to public exhibition of the work done by students.

5.3.Program

PART I. BUDGET CONTROL

1. Introduction to Systems Planning and Control of the company.

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2. Development Budget.
3. Budget sales and distribution costs.
4. Budget manufacturing and procurement.
5. Cash budget.

PART II FINANCIAL CONTROL

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

PART III EVALUATION PROCESS IN CONTROL

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

5.4.Planning and scheduling

The timing of the sessions will be published on the website of the center (fecem.unizar.es). The presentation of papers and other activities will be communicated by the teacher responsible for the subject through appropriate means (in class, on the website of the subject, ...)

5.5.Bibliography and recommended resources

UPDATED BIBLIOGRAPHY IS AVAILABLE THROUGH THE WEBSITE OF THE LIBRARY:

<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>