

27342 - Management Control

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa 228 - Facultad de Empresa y Gestión Pública
Degree	448 - Degree in Business Administration and Management 458 - Degree in Business Administration and Management
ECTS	6.0
Year	4
Semester	Half-yearly
Subject Type	Optional
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

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

5.Methodology, learning tasks, syllabus and resources

5.1.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:

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

5.2.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.

5.3.Syllabus

PART I. BUDGET CONTROL

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

PART II FINANCIAL CONTROL

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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.Course planning and calendar

The schedule of the sessions will be published on the website of the center (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, ...)

5.5.Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

BB	Broto Rubio, Jesús : Contabilidad de costes y gestión I : [apuntes de la asignatura] / apuntes preparados por Jesús J. Broto Rubio , [Javier Gimeno Zuera] Zaragoza : Copy Center, cop. 2011
BB	Broto Rubio, Jesús : Control de gestión : apuntes de clase / preparados por Jesús J. Broto Rubio Zaragoza : Copy Center, cop. 2011

- Huesca:
- [BB] Broto Rubio, Jesús : Contabilidad de costes y gestión I : [apuntes de la asignatura] / apuntes preparados por Jesús J. Broto Rubio , [Javier Gimeno Zuera] Zaragoza : Copy Center, cop. 2011
- [BB] Broto Rubio, Jesús : Control de gestión : apuntes de clase / preparados por Jesús J. Broto Rubio Zaragoza : Copy Center, cop. 2011
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- [BB] Broto Rubio, Jesús : Contabilidad de costes y gestión I : [apuntes de la asignatura] / apuntes preparados por Jesús J. Broto Rubio , [Javier Gimeno Zuera] Zaragoza : Copy Center, cop. 2011
- [BB] Broto Rubio, Jesús : Control de gestión : apuntes de clase / preparados por Jesús J. Broto Rubio Zaragoza : Copy Center, cop. 2011