

Syllabus

- **Course :** Management Control
 - **Credits:** 6 ECTS
 - **Program:** ADE
 - **Module:** Compulsory
 - **Subject:** CFI
 - **Code:** 802327
 - **Abbreviation:** MA05
 - **Subject Coordinator:** Jessica Paris
 - **Academic year:** 2023-2024
 - **Session:** October
 - **Semester:** First (third course, Spring Semester)
 - **Campus:** Barcelona
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01 Faculty

01.1 Subject coordinator

Jessica París

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02 Presentation

02.1 Description

The subject takes a tour of the evolution of the different Management Control systems that have been and are being used in organizations.

The perspective of the subject is essentially strategic, encouraging the analysis and reflection by the student on what are the advantages and disadvantages of the different methods and systems of Management Control and the decisions that they can make as managers of organizations, through the use of them.

The strategic vision of the company must be controlled and evaluated through the most suitable Control tools according to the type of business, the definition of the strategic plan, the business model and the key success factors.

02.2 Relevant Professional applications

The achievement of these skills will make it possible for the student to assume positions of responsibility in the accounting and financial administration departments of any company.

03 Competences

03.1 Subject Competences

Specific Competences

- CECOS01** - Know the types of existing costs.
- CECOS02** – Know and understand the criteria and methods of allocation and accumulation of costs to products and services.
- CECOS03** – Apply the methods and techniques to calculate the cost of a product or service.
- CECOS04** – Know and understand the criteria and methods to design the structure of the analytical results account of a company.
- CECOS05** – Implement in a company a cost system appropriate to its needs.
- CECOS06** – Analyze and evaluate the costs and results of a company. Prepare reports and make decisions.
- CECOS07** – Know the stages of budgeting to carry out budgetary control.
- CECOS08** – Know and understand the techniques of the fixed and flexible budget.
- CECOS09** – Understand traditional standard cost and activity systems.
- CECOS010** – Calculate and analyze deviations with different cost systems.
- CECOS011** – Understand the technique of apportionment of deviations.
- CECOS012** – Being able to work as a member of an interdisciplinary team either as one more member or performing tasks of management and development of people in order to contribute to developing projects with pragmatism and sense of responsibility, assuming commitments considering the available resources.

General competences

- CG03 –** Being able to work as a member of an interdisciplinary team either as one more member or performing tasks of management and development of people in order to contribute to developing projects with pragmatism and sense of responsibility, assuming commitments considering the available resources.

04 Program

- Cost-volume-benefit analysis. The break-even point.
- Cost management for decision making.
- Standard cost systems.
- Calculation of the standard unit cost.
- The technique of deviations.
- Calculation and analysis of deviations and their impact on cost systems.
- Introduction to the budget system.
- Introduction to budgetary control. The fixed and flexible budget. Calculation and analysis of deviations.
- Activity-based cost systems. Comparison with the traditional approach.
- Application of Corporate Social Responsibility in the business management to ensure a better sustainable community and continuity in the awareness of its importance.

05 Teaching Method

Considering the characteristics of the subject, both theoretical and practical; and the profile of the students, the learning design of the subject has been articulated around three groups of methodologies from EAE 's Life-ED Methodology:

- ME1.** Interactive class presentations
- ME3.** Independent work
- ME4.** Case study/problem solving based learning

06 Learning Activities

| Evaluation activities | Hours | On-site delivery |
|---|-------|------------------|
| AF1. Content exposition with student participation | 24 | 100% |
| AF2. Problem solving exercises and case studies with student participation | 24 | 100% |
| AF4. Study and preparation of teaching units | 44 | 0% |
| AF5. Completion of exercises and case studies | 25 | 0% |
| AF6. Systematic resolution of problems | 25 | 0% |
| AF13. Written / oral evaluations | 8 | 100% |

07 Assessment

| Assessment $0.50 \cdot EV1 + 0.30 \cdot EV2 + 0.20 \cdot EV3$ | Assessed Specific skills | Weight |
|--|-----------------------------|--------|
| EV1. Final written exam on the entirety of the subject studied | | 40% |
| EV2. Mid-term written test | | 20% |
| EV3. Quizzes (Exercises, Problems, Multiple choice) | | 40% |

"The maximum grade that students will be able to obtain in the revaluation tests [...] shall be 5,0. In addition, "the grade of the revaluation tests shall in any case constitute the final grade of the subject". Thus, **only students who, having completed the midterm exam, the final exam and having carried out 100% of the continuous evaluation activities**

One time assessment: The one time assessment consists of an exam that is equivalent to 100% of the grade of the subject. The exam, and therefore the course, is passed with a grade of 5 out of 10 in this final exam. In order to take one time assessment it is necessary to send a written request to the professor during the first 15 working days of the course.

08 Learning Resources

| Subjects | Resources | Type |
|-------------|---|----------------------|
| Units 1 – 8 | Book, Class Slides, Notes and Exercises | Class and Blackboard |

09 Code of Academic Conduct

The section 27.2 of the Universal Declaration of Human Rights stipulates that everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Thus, the moral and patrimonial rights of the authors of literary, musical, artistic, scientific and academic creations, whether they have been published or not, are protected by means of different national and international regulations. In the case of Spain, the Legislative Royal Decree 1/1996, of April the 12th, approved the consolidated version of the Law of Intellectual Property, regularizing, clarifying and harmonizing the legal provisions for the time being in force on this matter.

In this respect, special attention must be given to previously obtaining the corresponding authorization from the owner of the copyrights of any material, particularly before its distribution to the students and by means of the virtual campus. EAE Barcelona takes no responsibility for the non-compliance with this rule on the part of the users, either members of the teaching community or students.

The following materials that can be duplicated without the requirement of previous authorization:

- Laws and regulations.
- Court decisions.
- Acts, agreements, deliberations and decisions from public bodies.
- Any material distributed under the Creative Commons license, whenever its author and credits are mentioned.
- Any material published under the ISBN of EAE Barcelona or EAE Madrid.
- Any material, whose rights belong to EAE Barcelona or EAE Madrid.
- Any work that is in the public domain.

Furthermore, the quotation right is the inclusion of extracts from protected documents or materials, in this particular case, elaborated by the members of the teaching community- with the exception of textbooks and university handbooks- when such extracts are used to accompany educational activities.

The excerpts that can be used on the basis of the quotation right must fulfil the following requirements:

- They must be previously published works.
- The source and author must be mentioned, whenever it is possible.
- They must deal exclusively with the teaching field.
- The inclusion of the excerpt must necessarily come with an analysis or explanation of it

Concerning the material elaborated by the professors, in case it has been published previously, the agreements with the magazine or publication where it appeared must be considered.

As is apparent from the preceding paragraphs, plagiarism is a fraudulent activity that may result in serious sanctions, both of academic and legal nature. Academic honesty is one of the pillars on which the School's commitment to education is based, and the members of its teaching community are particularly conscious and prepared to perceive this kind of actions. Keeping in mind the difficulty that arises when trying to conceptualize plagiarism, it has been considered appropriate to delimitate clearly its contents and significance in these regulations and policies.

Plagiarism is understood as the appropriation of someone else's works, pretending that they are one's own; that is to say, without explicitly confirming its source. Plagiarism can consist on the complete or partial unauthorized copy of someone else's work, or the presentation of a copy as an original own work, impersonating the true author. Some examples of plagiarism are:

- Presenting someone else's work as one's own, regardless of whether the copy is complete or partial.
- Paraphrasing a text using different words, with small changes in the language, without quoting the source in order to feign.
- Purchasing or obtaining a work and presenting it as one's own.
- Using someone else's ideas or sentences as the basis to write a work without quoting its author.

In line with the section 10 of the Academic Code of Conduct of Students of EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the pertinent legal actions if the plagiarism violates the applicable regulation in matters of intellectual property.

10 Bibliography

10.1 Basic bibliography

Banerjee B. Cost accounting: Theory and practice. PHI Learning Pvt. Ltd.; 2021 Jul 1

10.2 Complementary bibliography

- Hansen DR, Mowen MM, Heitger DL. Cost management. Cengage Learning; 2021 Feb 15.
- Maheshwari, S.N., Maheshwari, S.K. and Maheshwari, M.S.K., 2021. *Principles of Management Accounting*. Sultan Chand & Sons.