COURSE DATA

Data Subject	
Code	44400
Name	Management control: operational tools
Cycle	Master's degree
ECTS Credits	9.0
Academic year	2020 - 2021

Study (s)

Degree	Center	Acad. year	Period
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	Faculty of Economics	1	Second term

Subject-matter

Degree	Subject-matter	Character
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	6 - Management control	Optional

Coordination

Name	Department
TAMARIT AZNAR, MARIA DEL CARMEN	44 - Accountancy

SUMMARY

The course **management control: operational tools** form the student in the knowledge of the operational tools that allow management control of the organization. Such as the role of management information provided by the Management Accounting control and involvement in decision-making, the budget process, activity-based systems, quality systems and environmental management, application of the theory of constraints and proper management of the supply chain and projects. In this regard, this matter will allow the student to know the application of these tools in industrial companies, services or commercial, with specific characteristics and different sectors.

The **faculties** in charge of teaching in this subject are:

Carmen Tamarit Aznar, Departament de Comptabilitat
Bernardo Atienza, Smurfit Kappa Group
Juan Dueso, Importaco, S.A.
Arturo Giner, Autoridad Portuaria de Valencia
Jesús Manuel Juan, Readyfruit, SL

Marina Isabel Martínez, Activa Mutua

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

No other requirements are described.

OUTCOMES

2206 - M.U. en Contabilidad, Auditoría y Control de Gestión

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Have critical and self-critical capacity.
- Desarrollo de la actitud ética y de responsabilidad social en el trabajo, respetando los derechos fundamentales y de igualdad, la accesibilidad y el medio ambiente, de acuerdo con los valores propios de una cultura de paz y de valores democráticos.
- Capacidad de búsqueda de información, análisis y síntesis.
- Capacidad de adaptación a nuevas situaciones y de resolución de problemas.
- Capacidad de organización y planificación del trabajo y los recursos.
- Capacidad de asumir responsabilidades y esfuerzo.
- Capacidad de trabajo en equipo y liderazgo.
- Capacidad de comunicación.

LEARNING OUTCOMES

The successful completion of this material is intended that the student to master the subjects included in the specialty management control of economic entities. As a result of this learning, the student will be able to:

Identify alternative control of production factors by type of organization. Analyze contribution margins as a starting point for the study of the cost-volume-outcome relationship. Accounting relate strategic planning models. Calculate expected costs and relate to the planning and control of internal activity. Identify new information needs that arise as a result of cultural changes in public policies and collective awareness, in general. To analyze the quality indicators, marketing and a half more significant for the process of decision-making environment. Identify problems and propose solutions in different areas of operational management in the company. Establish risk control mechanisms.

DESCRIPTION OF CONTENTS

1. Management Accounting as a control instrument

1.1. The need for control and the role of management accounting.
1.2. Variables that affect the design, implementation and use of management accounting as a control instrument.
1.3. Type of control according to the strategy of the company and the organizational structure.
1.4. Type of control according to the culture and characteristics of the human factor.
1.5. Type of control according to variables external to the company.

2. Influence of management control on decisión making

2.1. The information framework in the decision process.
2.2. Decisions related to the product.
2.3. Decisions about purchases.
2.4. Decisions on improvements in production processes.
2.5. Decisions on prices and customers.

3. The control process through the budget and the analysis of deviations

3.1. The budget process.
3.2. Basic concepts about the budget.
3.3. The master budget.
3.4. Budgeting techniques.
3.5. The budgetary control.

4. The cost and management system based on activities as a control instrument

4.1. Background of the system based on the activities.
4.2. Conceptual delimitation of activities.
4.3. The cost system based on the activities.
4.4. The management system based on activities.
4.5. Management control through activities.

5. Control of quality costs

5.1. The costs in the implementation of a quality program
5.1. Components of quality costs.
5.3. Implementation of a system of total quality costs.
5.4. Control through indicators for the analysis of quality costs
5.5 Reports of the total cost of quality.

6. Control of environmental costs

6.1. The environmental requirements in the company.
6.2. Concept and classification of environmental costs.
6.3. Treatment of environmental costs.
6.4. Indicators for the control of environmental costs.
6.5. Environmental reports for management control.

7. Theory of limitations: control and management of limitations.

7.1. The theory of limitations: basic concepts.
7.2. The management of limitations.
7.3. Structure of the information system based on the theory of limitations.
7.4. Application of the theory of limitations to different types of management.
7.5. Application of the theory of limitations to the distribution area.

8. Control of the supply chain

8.1. Basic concepts of the supply chain.
8.2. Risk management of the supply chain.
8.3. The process of management in the supply chain.
8.4. Improvement tools in the management of supplies.
8.5. Measurement of performance in the supply chain.

9. Project management: a management control model.

9.1. Importance of project analysis for control.
9.2. Organizational implications of the projects.
9.3. The process of project planning.
9.4. Programming of projects and the critical chain.
9.5 Control of projects.

10. Management control in industrial, service and commercial companies

10.1. The control of management in industrial companies.
10.2. The management control in service companies
10.3. Management control in commercial companies

11. Management control in companies according to their characteristics

11.1. Management control in public companies
11.2. Management control in non-profit entities
11.3. The management control of decentralized companies
11.4. The control of management in franchising companies.

12. Application of management control in special sectors

12.1. Agrarias
12.2. Viticulture
12.3. Construction companies
12.4. Automobile manufacturing
12.5. Banking
12.6. Insurance
12.7. Health centers
12.8. Hotel companies
12.9. Electrical
12.10. Telecommunications Companies
12.11. Port system
12.12. Rail system
12.13. Town hall.

WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	90,00	100
Attendance at events and external activities	25,00	0
Development of group work	25,00	0
Development of individual work	10,00	0
Preparation of evaluation activities	12,00	0
Preparing lectures	30,00	0
Preparation of practical classes and problem	30,00	0
Resolution of case studies	3,00	0
TOTAL	**225,00**	

TEACHING METHODOLOGY

MD1 - Group learning with the teacher. We use the model masterclass in lectures, offering the possibility to influence the most important of each theme, master exposure time, and present a specific way of working and dealing with different concepts. The participatory model will also be used in some theoretical issues and especially in practical classes, which is to prioritize communication between students and the teacher. The practical sessions will take the case method as a model because it encourages student participation both individually and as a group.

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher. You can use teacher's mail at the University of Valencia to make an appointment for a tutorial.

MD4 - Group work with peers. The performance of work aims also to motivate the student in the research activity, apprehension and analysis of information, foster personal relationships, share problems, initiatives and solutions to work together. You will need to submit the proposed class work.

EVALUATION

ES1 and ES2 Continuous evaluation. ES1- Participation in class (debates, problem solving, presentation of work, among others) and ES2 - Preparation of written work and reports. Total weighting of ES1 and ES2: 30%.

ES3 - Exam or final test of theoretical and practical equivalent. Weighting 70%.

The final mark will be expressed in a range of 0-10 points. The grade obtained by the continuous assessment will only be taken into account when the grade of the final exam the theoretical-practical final test is equal or higher than 4 points out of 10. Passing this course implies obtaining at least 5 points out of a total of 10.

Due to their characteristics, continuous assessment activities are not recoverable in this subject.

REFERENCES

Basic

- AECA (2003). La contabilidad de gestión como instrumento de control. Documento 2, Serie principios de Contabilidad de Gestión, Madrid

- AECA (2003). Contabilidad de Gestión para la Toma de Decisiones. Documento 27, Serie Principios de Contabilidad de Gestión, Madrid.
- AECA (2000). El Proceso Presupuestario en la Empresa. Documento 4, Serie principios de Contabilidad de Gestión, Madrid.
- AECA (1998). El sistema de costes basado en las actividades. Documento 18, Serie Principios de Contabilidad de Gestión, Madrid.
- AECA (2003). Costes de Calidad. Documento 11- Serie Principios de Contabilidad de Gestión, Madrid.
- AECA (1999). Contabilidad de Gestión Medioambiental. Documento 13, Serie Principios de Contabilidad de Gestión, Madrid.
- AECA (2000). La Teoría de las Limitaciones en la Contabilidad de Gestión. Documento 21, Serie principios de Contabilidad de Gestión, Madrid
- AECA (2007). Aplicación de la Contabilidad de Gestión a la Cadena de Suministros. Documento 33, Serie principios de Contabilidad de Gestión, Madrid.
- AECA (2004). La Gestión de Proyectos: Un modelo de Contabilidad de Gestión. Documento 29, Serie principios de Contabilidad de Gestión, Madrid
- Ripoll et al (1994): Introducción a la Contabilidad de Gestión, McGrawHill, Madrid. Tema 13. La Contabilidad de Costes en Empresas de Servicios y Tema 14. La Contabilidad de Costes en la Empresa Comercial.
- Material de estudio preparado por los profesores de la asignatura disponible en aula virtual
- Casos prácticos preparados por los profesores de la asignatura disponible en aula virtual
- Enlaces a páginas web de interés: AECA (http://www.aeca.es)

ADDENDUM COVID-19

This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council

English version is not available

La docencia del curso 2020-2021 a la que se refiere esta guía docente está programada en modalidad presencial. Si en algún momento, a lo largo del curso, por causas justificadas y sobrevenidas no pudiera llevarse a cabo según lo previsto, el profesorado responsable comunicará a través ddel Aula virtual información más específica y detallada sobre los cambios que fuera oportuno realizar.