

**COURSE DATA****Data Subject**

<b>Code</b>	44401
<b>Name</b>	Strategic management control
<b>Cycle</b>	Master's degree
<b>ECTS Credits</b>	9.0
<b>Academic year</b>	2020 - 2021

**Study (s)**

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

**Subject-matter**

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

**Coordination**

<b>Name</b>	<b>Department</b>
APARISI CAUDELI, JOSE ANTONIO	44 - Accountancy

**SUMMARY**

The **strategic management control** course trains students in the development of the activities of the Controller and, more specifically, in the process of describing, measuring and continuously manage the performance of the strategy of the organization. It therefore seeks to enable communication and alignment of the organization with its strategy through measurement and management through indicators; all in pursuit of a holistic management strategy that manages to improve its effectiveness globally and in each of the different activities performed, thereby improving their organizational performance that favor its survival in the long term. In this sense, this matter allows learning processes design and implementation of management control systems; which enables organizations to properly develop a series of critical activities aimed at achieving sustainability and / or creating long-term value.

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



D. José Antonio Aparisi Caudeli, Departamento de Contabilidad

D. José Vicente Castell, Vicky Foods

D. Julián Pelacho, CONMAC Acción Positiva

D<sup>a</sup>. Concepción Roig Lluesma, Grupo IFEDES

D<sup>a</sup>. Luz Marina Guevara Medina, Jacaranda Marketing SL

## 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

As learning outcomes of this subject, the student will be able to :

- Develop analytical skills in the area of management control to overcome the shortcomings, limitations and difficulties present in an organization.
- Develop the ability to design and implementation of management control systems using Microsoft Excel.
- Develop skills in control systems management strategy and the ability to create strategy maps.
- Enhance the skills required by the controller to increase their ability to create added value in the organization.

## DESCRIPTION OF CONTENTS

### **1. The relevance of the control systems of strategic management in today's environment.**

- 1.1. The concept of management control: evolution, current situation and future prospects.
- 1.2. The strategy as a key element in the competitive dynamics.
- 1.3. Deficiencies and limitations of traditional control systems management.
- 1.4. Difficulties in implementing the strategy.
- 1.5. Control systems of strategic management: creating value through intangible assets.

### **2. The process of designing management control systems.**

- 2.1. Information technology for the design of management control systems.
- 2.2. The evaluation and selection of the management model used.
- 2.3. The design of control systems management through case study.
  - 2.3.1. Information users.
  - 2.3.2. The Microsoft Excel as a tool.

### **3. The Balanced Scorecard (BSC) as a control system management strategy.**

- 3.1. Origin and evolution of the BSC.
- 3.2. WCC definitions.
- 3.3. Key elements of the BSC.
  - 3.3.1. Strategic definition.
  - 3.3.2. strategic maps.
  - 3.3.3. Action plans.
- 3.4. Process design of a BSC.
- 3.5. Integration of operational management tools in the BSC.
- 3.6. Implementation and monitoring process of a BSC.

**4. Workshop: design of strategic maps.**

- 4.1. Methodology.
- 4.2. Analysis and evaluation of the strategy.
- 4.3. Key factors to manage.
- 4.4. Determination of perspectives and strategic lines.
- 4.5. Setting strategic objectives and causal relationships.
- 4.6. Setting strategic indicators, targets and initiatives.

**5. Controller skills and ability to create value in the organization through people.**

- 5.1. Competence management: what is a competition, how is identified and how it is incorporated into different policies of people.
- 5.2. Vertical integration: how to get a strategic fit of skills management through policies people.
- 5.3. Horizontal integration: how to achieve synergies in management skills through different policies of people.
- 5.4. Competency management and policies of persons:
  - 5.4.1. Recruitment policies: recruitment, selection and reception.
  - 5.4.2. Development policies: training, evaluation and promotion.
  - 5.4.3. Remuneration policies and quality of life at work.
- 5.5. Talent management in the new healthy and productive organizations:
  - 5.5.1. The impact of the intensification of work in jobs: demands and labor resources.
  - 5.5.2. The management of the physical and psychological well as a new strategic axis of the policies of people.
  - 5.5.3. The impact of commitment and engagement performance indicators.

**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
Readings supplementary material	5,00	0
Preparation of evaluation activities	7,00	0
Preparing lectures	30,00	0
Preparation of practical classes and problem	30,00	0
Resolution of case studies	3,00	0
<b>TOTAL</b>	<b>225,00</b>	



## 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.

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

The final grade for this course will be obtained as follows:

- a) A final test of theoretical and practical (written exam) which constitute 80% of the final grade for the course character. To pass the course requirement is considered necessary to obtain the above test a minimum score of 4.5 out of 10 points.
- b) The development of the proposed work, participation in activities arising and class attendance will represent the other 20% of the final grade for the course. Continuous evaluation activities are not recoverable in this subject.

Thus, the final grade is expressed in a range of 0 to 10 points and the minimum grade to pass the course will be 5 on 10 points, which is obtained as the weighted average mark of the final test (written exam) (always which met the requirement of having reached at least 4.5 out of 10 points) and the mark obtained in the evaluation of the activities included in item b).

Students who get into the final test less than 4.5 rating out of 10 points, will get final grade for the course, the weighted value of the mark obtained in the final test. That is not the score in the practical activities will be contemplated.





## REFERENCES

### Basic

- Kaplan, Robert S. y Norton, David P. (2000). Cómo utilizar el Cuadro de Mando Integral, Ediciones Gestión 2000.
- Kaplan, Robert S. y Norton, David P. (2004). Mapas estratégicos, Ediciones Gestión 2000.
- Muñiz González, Luis (2003). Cómo implantar un sistema de control de gestión en la práctica, Ediciones Gestión 2000.
- Kaplan, Robert S. y Norton, David P. (2008). The Execution Premium. Integrando la estrategia y las operaciones para lograr ventajas competitivas, Ediciones Deusto.

### Additional

- Asociación Española de Contabilidad y Administración de Empresas (2007). Sistemas de Información Integrados (ERP), Documento nº 6, Serie Nuevas Tecnologías y Contabilidad, AECA
- Aparisi Caudeli, José Antonio (2008). La eficacia del Cuadro de Mando Integral en el control estratégico de las entidades públicas, Generalitat - Sindicatura de Comptes de la Comunitat Valenciana.
- Kaplan, Robert S. y Norton, David P. (2006). Alignment, Ediciones Gestión 2000.
- Niven, Paul R. (2003). El Cuadro de Mando Integral paso a paso, Ediciones Gestión 2000.
- Gil Rodríguez, Francisco y Cantera Herrero, Javier (2006). Estrategia integral e integrada de gestión de personas, Colección Biblioteca EDIPE de Recursos Humanos, Editorial Pearson Prentice Hall.
- Salanova Soria, Marisa y Schaufeli, Wilmar (2009). Engagement: Cuando el trabajo se convierte en pasión, Colección Alianza Ensayo, Alianza Editorial

## 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 del Aula virtual información más específica y detallada sobre los cambios que fuera oportuno realizar.