



Universitat de Lleida

DEGREE CURRICULUM
**CONTROL OF MANAGEMENT
AND BUDGET**

Coordination: MINGUEZ GARCIA, MONTSERRAT

Academic year 2018-19

Subject's general information

Subject name	CONTROL OF MANAGEMENT AND BUDGET			
Code	101321			
Semester	1st Q(SEMESTER) CONTINUED EVALUATION			
Typology	Degree	Course	Character	Modality
	Double bachelor's degree: Degree in Computer Engineering and Degree in Business Administration and Management	5	COMPULSORY	Attendance-based
	Double bachelor's degree: Degree in Law and Degree in Business Administration and Management	4	COMPULSORY	Attendance-based
	Bachelor's Degree in Business Administration and Management	3	COMPULSORY	Attendance-based
Course number of credits (ECTS)	6			
Type of activity, credits, and groups	Activity type	PRAULA		TEORIA
	Number of credits	2.4		3.6
	Number of groups	3		3
Coordination	MINGUEZ GARCIA, MONTSERRAT			
Department	BUSINESS ADMINISTRATION			
Teaching load distribution between lectures and independent student work	(40%) 60h presencials (60%) 90h treball autònom			
Important information on data processing	Consult this link for more information.			
Language	CATALAN			
Office and hour of attention	Tuesday 11,30 a 13			
	Tuesday 18,30 a 20 Office1.11 FDE			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
MINGUEZ GARCIA, MONTSERRAT	mminguez@aegern.udl.cat	18	

Subject's extra information

The course as part of the academic plan

This course titled Management and Budgetary Control is part of the third year syllabus of the Business Administration and Management degree and it is definitely one of the most important subjects of this "Business Administration and Management" DEGREE for students, as it provides them with basic knowledge on aspects concerning administrative control and management plus short-term business planning that includes business budgets. During this course, the whole field of business administration will be reviewed to give students an overall perspective of the company in terms of human capital which includes those working in management and the financial management, such as the financial controller who oversees the accounting and monitors the company's internal audit controls. This course not only provides students with classroom theory, they get practical experience too. Business management training involves acquiring enough skills and knowledge so that students can actually work in the area of budgetary planning and can control the results obtained from implementing the budgets. Obviously assimilating what is learnt in the classrooms is just as important as being able to put this into practice later on when actually trying to solve business problems, Hence, the practical classes are a basic part of the learning process related to these skills and know-how as they represent the link between theory and practice.

RELATIONSHIP WITH OTHER COURSES OF THE ACADEMIC PLAN. This course is based on knowledge previously acquired in other courses of the degree; those associated with Business Organisation and Strategic Management and those related to the Fundamentals of Accounting, Cost Accounting and Financial Management.

PROFESSIONAL DEVELOPMENT The subject matters studied in this degree focus on the management and administration of businesses and organisations. The professional opportunities available for students in the future after studying this degree are mainly associated with:

- a) Companies
- b) Public or local administration
- c) Teaching
- d) Liberal professions.

Learning objectives

El curs està dissenyat per que l'estudiant vagi aprofundint en el camp del Control de Gestió i Pressupostari a partir dels coneixements de que ja disposa, dels dos cursos anteriors, dins del Pla d'estudis de GRAU en "Administració i Direcció d'Empreses".

El programa de temes s'ha dissenyat en cinc aspectes fonamentals: informar, instruir, influir, implicar i inspirar en els estudiants d'ADE.

- Informar aportant conceptes i exemples en el control de gestió modern.
- Instruir en la forma en que es posen en pràctica les idees i models que s'analitzen, mitjançant casos que permetin situar a l'estudiant davant d'una realitat concreta sobre la que pot treballar.
- Informar aportant conceptes i exemples en el Control de Gestió i Pressupostari. En aquest sentit, el curs recull les tendències actuals per reforçar les eines tradicionals en el control de gestió amb la incorporació de

eines de gestió i control de gestió modernes, com per exemple el Balanced Scorecard o Quadre de Comandament Integral.

- Influir a l'estudiant de forma positiva, proporcionant un sentit real a les aplicacions dels conceptes i models en tot tipus de càrrecs i empreses i en les diferents situacions en que es poden trobar: planificant i posant en funcionament la seva pròpia empresa, dirigint un equip de control de gestió i/o d'elaboració i control del pressupost.
- Implicar a l'estudiant com a pensador i com una persona d'acció. Que pensi en els problemes i en la solució des del punt de vista del controler. Que pensi abans d'actuar és important, però també ho és que actuï eficaç i eficientment.
- Inspirar a l'estudiant a seguir aprenent en el camp del Control de Gestió i Pressupostos a partir dels conceptes, models i idees que aprendrà en aquest curs. Que llegeixi a diferents autors acadèmics i directius de prestigi sobre Control de Gestió i Elaboració i Control Pressupostari en altres fonts i que segueixi aprenent.
- Perquè aprendre a Controlar la Gestió empresarial i, especialment, aprendre a elaborar i gestionar els pressupostos empresarials és una cosa que pot portar al professional a reciclar-se contínuament i a millorar els seus coneixements econòmico-empresarials durant tota la seva vida activa com a professional.

See competences

Competences

University of Lleida strategic competences

- Correctness in oral and written language.

Goals

- (1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (8) Explain what the Balanced Scorecard is and what the balanced business scorecard (BBS) consists in, how it is developed, what the indicators involve and how the key factors between management strategy and indicators can be connected. Other types of balanced scorecards will also be mentioned, such as the Skandia Navigator. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered. (10) Students will get a good command of business management software programmes for planning, organisation, management and control, as well as the media and e-learning available at the University of Lleida.

- Master Information and Communication Technologies.

Goals

- (1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (8) Explain what the Balanced Scorecard is and what the balanced business scorecard (BBS) consists in, how it is developed, what the indicators involve and how the key factors between management strategy and indicators can be connected. Other types of balanced scorecards will also be mentioned, such as the Skandia Navigator. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered. (10) Students will get a good command of business management software programmes for planning, organisation, management and control, as well as the media and e-learning available at the University of Lleida.

Degree-specific competences

- Apply instrumental techniques to the analysis and solution of business problems and to the taking of decisions.

Goals

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- Identify and interpret the economical, environmental, political, sociological and technological factors in local, national and international ambits, and their repercussion upon organizations.

Goals

- (1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it.

Degree-transversal competences

- Ability to criticise and be self-critical.

Goals

- 7. Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback

- Ability to organise and plan.

Goals

- (1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (8) Explain what the Balanced Scorecard is and what the balanced business scorecard (BBS) consists in, how it is developed, what the indicators involve and how the key factors between management strategy and indicators can be connected. Other types of balanced scorecards will also be mentioned, such as the Skandia Navigator. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered.

- Teamwork and leadership.

Goals

- 1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (8) Explain what the Balanced Scorecard is and what the balanced business scorecard (BBS) consists in, how it is developed, what the indicators involve and how the key factors between management strategy and indicators can be connected. Other types of balanced scorecards will also be mentioned, such as the Skandia Navigator. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered.
- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration.

Goals

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- Ability to analyse and synthesise.

Goals

- 1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the

administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered.

- Act in accordance with rigour, personal compromise and in a quality orientated way.

Goals

- 1) Explain the Administrative Control concept (Financial Controller and Internal Control), and describe how the business management tools and management control resources have evolved over time. (2) Explain the strategy concept, go through the types of corporate strategies that are used by the administrators of the company, analyse the effects of the strategies for the different business units. (3) Explain what the control centres actually consist in according to their responsibilities, the purpose of the revenue, cost, administrative, support, R+D, and marketing centres. (4) Discuss the importance of the business units including the cost centres; suitably and reasonably justify how business efficiency can be calculated accurately. Explain what the objectives of the so-called transfer pricing are and what they involve. (5) Define the calculation and control analysis structure of the assets used by the company. Explain the economic added value concept, that of the return on investment and about how to evaluate the company's economic performance. (6) Discuss the characteristics of strategic planning, what the planning process consists in, what the corporate strategy is. Go through the types of budgets, what is involved in the budget preparation process and what quantitative techniques are used to prepare it. (7) Define the financial budget control report analysis, the budgetary deviation calculation, the performance assessment systems, interactive control and control through feedback. (8) Explain what the Balanced Scorecard is and what the balanced business scorecard (BBS) consists in, how it is developed, what the indicators involve and how the key factors between management strategy and indicators can be connected. Other types of balanced scorecards will also be mentioned, such as the Skandia Navigator. (9) Some of the current management tools will be studied. The total quality management models, the Just in Time production, theory of constraints, the LEAN model, business reengineering and benchmarking will all be covered.

Subject contents

BLOCK I. The world of administrative control.

1. The characteristics of management control systems.
2. Understanding strategies.
3. Organizational behaviour.
4. Control centres: earning and expenditure centres.
5. Cost centres.
6. Transfer pricing.
7. Calculating and controlling assets.

BLOCK II. The management control process.

8. Strategic planning.
9. Preparing the budget.
10. Analysing the financial "performance" reports.
11. Calculating "performance".
12. The Balanced Scorecards.

BLOCK III. Variations in management control.

13. Total quality management.
14. Just in Time Production.
15. Theory of constraints and the LEAN model.
16. Business reengineering and benchmarking.

DETAILED PROGRAMME

BLOCK I. - The world of administrative control.

1.-Characteristics of management control systems

- | | |
|-----|----------------------------------------------------------------|
| 1.1 | Introduction |
| 1.2 | Basic concepts |
| 1.3 | Management control systems |
| 1.4 | Limitation of management control |
| 1.5 | Strategic management control and strategic business management |
| 1.6 | Case analysis/Problem solving |

2.-Understanding the strategies.

- | | |
|-----|-------------------------------|
| 2.1 | Goals. |
| 2.2 | The strategy concept. |
| 2.3 | Corporate strategies. |
| 2.4 | Business unit strategies |
| 2.5 | Functional strategies |
| 2.6 | Case analysis/Problem solving |

3. - Organisational behaviour.

- | | |
|-----|----------------------------------------------|
| 3.1 | Goal coherence |
| 3.2 | Casual factors that influence goal coherence |
| 3.3 | Official control system |

- 3.4 Type of organizations
- 3.5 The duties of a financial controller
- 3.6 Case analysis/Problem solving

4.-Control centres: revenue and cost centres.

- 4.1 Control centres
- 4.2 Revenue centres
- 4.3 Cost centres
- 4.4 Administrative and support centres
- 4.5 Research and development centres
- 4.6 Marketing centres
- 4.7 Case analysis/Problem solving

5. - Profit centres.

- 5.1 General points
- 5.2 Business units such as the profit centres
- 5.3 Other profit centres
- 5.4 Calculating efficiency
- 5.5 Case analysis/Problem solving

6.-Transfer pricing.

- 6.1 Objectives of transfer pricing
- 6.2 Methods used to set transfer pricing
- 6.3 Setting corporate service prices
- 6.4 Transfer pricing administration
- 6.5 Case analysis/Problem solving

7. - Calculating and controlling the assets used.

- 7.1 *Structural Analysis*
- 7.2 Calculating the assets used
- 7.3 Economic added value and return on investment
- 7.4 Additional points for managers to take into consideration
- 7.5 Evaluating the economic performance of the company
- 7.6 Case analysis/Problem solving

BLOCK II. - The management control process.

8. - Strategic planning.

8.1	Characteristics of strategic planning
8.2	Managerial systems
8.3	Analysis programmes that are in progress
8.4	The strategic planning process
8.5	Corporate strategy
8.6	The business unit strategy
8.7	Multinationals
8.8	Case analysis/Problem solving

9.-Preparing the budget.

9.1	The characteristics of the budgets
9.2	Other budgets
9.3	The budget preparation process
9.4	<i>Behavioural aspects</i>
9.5	Quantitative techniques
9.6	Case analysis/Problem solving

10. - Financial performance report analysis.

10.1	Calculating budgetary deviations
10.2	Budgetary deviations in practice
10.3	Limitations of the deviation analysis
10.4	Case analysis/Problem solving

11. Performance assessment.

11.1	Performance assessment systems
11.2	Interactive control
11.3	Control through feedback
11.4	Case analysis/Problem solving

12.-Strategic management control. The BalancedScorecards.

- 12.1 The Balanced Scorecards
- 12.2 Balanced Business Scorecard (BBS)
- 12.3 Development of the Balanced Scorecard
- 12.4 Management indicators and business strategy
- 12.5 The key factors that link together management strategy and indicators
- 12.6 The Skandia navigator
- 12.7 Case analysis/Problem solving

BLOCK III. - Other existing management tools.

13. - Total quality management.

- 13.1 Total quality management
- 13.2 The costs of total quality
- 13.3 Choosing and quantifying the quality standard
- 13.4 Case analysis/Problem solving

14. - Just in Time production.

- 14.1 Just in Time Production
- 14.2 Field of application of the JIT
- 14.3 Economic impact of the JIT
- 14.4 Case analysis/Problem solving

15. - Theory of constraints and the LEAN model

- 15.1 Theory of constraints
- 15.2 Business efficiency measurements
- 15.3 Identifying the constraints
- 15.4 Decision making process involved in the theory of constraints
- 15.5 Definition of the LEAN model
- 15.6 Identifying extravagance
- 15.7 Controlling extravagance
- 15.8 Case analysis/Problem solving

16. - *Business reengineering* and benchmarking

- 16.1 Definition of *business reengineering*
- 16.2 Redesigning processes
- 16.3 Definition of benchmarking
- 16.4 Type of benchmarking

16.5	How benchmarking works
16.6	Calculating efficiency in benchmarking
16.7	Case analysis/Problem solving

Methodology

Metodologia (utilitzar aquesta taula o substituir-la per la realitzada en el seminari que conté la mateixa informació o similar)

Dates (Setmanes)	Tipus Grup	Descripció:	Activitat Presencial	HTP (2) (Hores)	Activitat treball autònom	HTNP (3) (Hores)
1	GG	Presentació	Exposició Professor	2,0	Organització i Planificació assignatura	3,0
1	GM	Presentació	Exposició Professor	1,5	Organització i Planificació assignatura	2,25
2 a 7	GG	Bloc I	Exposició Professor	12,0	Estudi del material docent per l'Alumnat	18,0
2 a 7	GM	Bloc I	Preparació alumnes Casos i Exercicis	9,0	Realització i lliurament en Sakai del treball en equip realitzat sobre els Casos i Exercicis	13,5
8	GG	Bloc II	Exposició Professor	2,0	Estudi del material docent per l'Alumnat	3,0
8	GM	Bloc II	Preparació alumnes Casos i Exercicis	1,5	Realització i lliurament en Sakai del treball en equip realitzat sobre els Casos i Exercicis	2,25
9	Prova Escrita Bloc I			2,5		3,75
10 a 12	GG	Bloc II	Exposició Professor	8,0	Estudi del material docent per l'Alumnat	12,0
10 a 12	GM	Bloc II	Preparació alumnes Casos i Exercicis	4,0	Realització i lliurament en Sakai del treball en equip realitzat sobre els Casos i Exercicis	6,0
13 a 15	GG	Bloc III	Exposició Professor	6,0	Estudi del material docent per l'Alumnat	9,0
13 a 15	GM	Bloc III	Preparació alumnes Casos i Exercicis	3,0	Realització i lliurament en Sakai del treball en equip realitzat sobre els Casos i Exercicis	4,5
16	GG	Preparació final cas empresa	Exposició Professor	4,0	Estudi del material docent del cas per l'Alumnat	6,0
16	GM	Cas empresa	Presentació alumnes dels Casos	2,0	Realització i lliurament en Sakai del treball en equip realitzat sobre els Casos i Exercicis	3,0
17 i 18	Prova Escrita Blocs II, III			2,5		3,75
TOTAL				60,0		90,0

(2)HTP = Hores de Treball Presencial

(3)HTNP = Hores de Treball No Presencial

Evaluation

Activitats d'avaluació	Criteris	%	Dates	(1) O/V	(2) I/G	Observacions
Prova Escrita setmana 9	Examen dels temes nº : 1, 2, 3, 4, 5, 6, 7 i 8	20	Setmana 9	O	I	
Prova Escrita setmana 17/18	Examen dels temes nº : 9, 10, 11, 12, 13, 14, 15 i 16	20	Setmanes 17 i 18	O	I	
Seguiment del programa teòric	Comprensió dels coneixements adquirits. Presentacions de Power-Point dels temes teòrics del programa i elaboració qüestionari test	20	Cada 2 o 3 setmanes	O	G	Assistència obligatòria presentacions
Resolució exercicis pràctics en full de càlcul	Resolució exercicis de càlcul proposats. La resolució es farà de forma presencial en l'aula.	20	Diària en GM	O	G	Assistència mínima 80% GM
Elaboració Informes, Casos, presentacions orals.	Elaboració i presentació escrita i defensa oral d'una aplicació pràctica a l'empresa d'un Quadre de Comandament Integral	20	Setmanes 16	O	G	Assistència obligatòria presentacions

(1)Obligatòria / Voluntària (2)Individual / en Grup

Aclariments

- L'assignatura de CONTROL DE GESTIÓ I PRESSUPOSTARI serà avaluada mitjançant avaluació contínua.
- L'alumne que no es presenti a alguna de les 2 activitats d'examen presencial, proves escrites, de les setmanes 9 i 18-19 tindrà, d'aquella prova no presentada, la qualificació de zero. Se li farà la mitjana sobre les notes parcials de la resta d'activitats posant-li un zero a l'activitat o activitats que no es presenti.
- No s'ajornen les dates de les proves escrites: ni per malaltia, ni per tenir altra prova escrita d'una altra assignatura, ni per qualsevol altre motiu. Cada prova escrita té un dia i una hora programada, i per tant no es poden realitzar ni un altre dia ni una altra hora.
- Si no es lliuren les activitats de grup, en les dates assenyalades la qualificació serà de zero per a tot l'equip. En aquestes activitats, l'alumne, membre d'un grup, que no assisteixi i no participi en la presentació oral del treball no obtindrà nota de la presentació, solament podrà obtenir nota del treball, sempre i quan hagi col·laborat, amb la resta de membres del grup, en l'elaboració d'aquest treball.
- La nota final d'aquesta assignatura es calcula d'acord amb els percentatges indicats en la taula anterior, amb els següents aclariments:
 - Com a requisit per fer mitja de totes les proves i aprovar l'assignatura, l'estudiant, ha de treure una nota mitja, de les obtingudes en les dues proves escrites, de 3 o més, en cas contrari es suspèn l'assignatura.
 - Si no es presenta a les dues proves escrites tindrà com a nota final d'aquesta assignatura la qualificació de NO PRESENTAT.
- No hi haurà recuperacions ni exàmens addicionals per recuperar els suspens d'una prova en concret.
- No hi ha examen final de l'assignatura. –

Altres aspectes a tenir present a l'hora de fer les proves escrites:

- A les proves escrites només es podrà portar el bolígraf, la calculadora i el programa acadèmic.
- - No es poden portar ni mòbils ni els apunts o qualsevol material amb els continguts del programa.

- - Tothom ha de tenir, els dies de les proves escrites, la seva calculadora i el seu programa no us els podreu intercanviar ni deixar.
- - Qualsevol persona que copïi, pel sistema que sigui, obtindrà directament la qualificació de suspens.

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