



Universitat de Lleida

# DEGREE CURRICULUM

# **CONTROL OF MANAGEMENT AND BUDGET**

Coordination: BUIXADERA MIRO, JORDI

Academic year 2023-24

## Subject's general information

Subject name	CONTROL OF MANAGEMENT AND BUDGET			
Code	101321			
Semester	1st Q(SEMESTER) CONTINUED EVALUATION			
Typology	Degree	Course	Character	Modality
	Bachelor's Degree in Business Administration and Management	3	COMPULSORY	Attendance-based
	Double bachelor's degree: Degree in Business Administration and Management and Degree in Tourism	4	COMPULSORY	Attendance-based
	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
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	BUIXADERA MIRO, JORDI			
Department	ECONOMICS AND BUSINESS			
Teaching load distribution between lectures and independent student work	(40% ) 60h presencials (60%) 90h treball autònom			
Important information on data processing	Consult <a href="#">this link</a> for more information.			
Language	CATALAN			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
BAIGOL GUILANYA, JOAN	joan.baigol@udl.cat	6	
BUIXADERA MIRO, JORDI	jordi.buixadera@udl.cat	3	
SIERRA PÉREZ, PEDRO	pedro.sierra@udl.cat	6	
TOUS MAYORAL, CONXA	conxa.tous@udl.cat	3	

## 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

The course "Management Control and Budgeting" provides essential tools for analyzing and presenting information necessary for decision-making in business management.

The objectives of the course are that students, upon completion, will be able to:

- Understand the function of budgets, their preparation, how they are used once created, when, why, and for whom the budget is updated.
- Identify the variables that affect a budget and how to calculate the components.
- Analyze and create operational budgets, including sales, production, procurement, labor, manufacturing expenses, and financial, commercial, and administrative expenses, considering the influencing variables.
- Analyze and create investment budgets, identifying the best market alternatives for financing potential investments within the company, both short-term and long-term.
- Analyze and create cash budgets, studying and analyzing the company's cash flows to understand the importance of controlling receipts and payments.
- Detect and quantify deviations between a budget and reality, as well as the causes of these deviations, with a focus on sales, production costs, distribution, commercial costs, and structural costs. Be able to prepare a report on detected deviations and propose possible solutions.
- Understand different budgeting techniques to define the most appropriate methodology for each type of company.
- Define and construct a dashboard for decision-making.
- Identify and define management objectives and incorporate them into the dashboard.

## Competences

### Significant Competencies:

- Mastery of Information and Communication Technologies.
- Proficiency in oral and written expression.
- Respect for fundamental rights of equality between men and women, promotion of human rights, and the values of a culture of peace and democratic values.

### Specific Competencies of the Degree Program:

- Identify and interpret economic, environmental, political, sociological, and technological factors in local, national, and international contexts and their impact on organizations.
- Apply instrumental techniques in the analysis and resolution of business problems and decision-making.

## Subject contents

### Core Contents of the Course:

Block 1: Introduction to Management Control and Budgeting.  
Block 2: Budgets and Financial Statements.  
Block 3: Calculation and Analysis of Budget Deviations.  
Block 4: Information for Management. Dashboards.

## Methodology

### Methodological Approach:

The course consists of 6 ECTS credits, equivalent to 60 hours of in-class presence and 90 hours of student work.

The course includes both in-person theoretical classes and exercises conducted in class, with a 50% dedication split.

The estimated distribution of student work hours is as follows:

- 30 hours for researching and reading theoretical topics explained in class.
- 30 hours for preparing exercises conducted in class.
- 10 hours for expanding knowledge in spreadsheet software.
- 20 hours for exam-type test preparation.

## Development plan

The course begins with introductory presentations of each chapter by the professor in theoretical classes. Students then work on exercises that form the course material. There will be in-class discussions of practical cases and examples, and knowledge verification will be supplemented with exams.

Students will use spreadsheets (preferably Excel) to solve exercises and submit them through the virtual campus at the end of each class. Corrections, clarification of doubts, and new exercises will be provided in the following class. Exercises can be completed in groups of 2 to 4 students, and consulting neighboring groups is allowed (without moving around the classroom), but submissions must be individual. Only students who attend in-person classes can submit exercises. It is considered a serious offense for students who do not attend class to submit exercises.

After completing Blocks 1-2 and Blocks 3-4, there will be an individual practice evaluation.

Students are required to have a computer with access to the virtual campus and appropriate spreadsheet software.

## Evaluation

Assessment Activities

Criterion:

Percentage:

Dates: .

# CONTROL OF MANAGEMENT AND BUDGET 2023-24

Class attendance and submission of exercises conducted in class for Modules 1 and 2	Attendance and submission	10%	Throughout the academic period
Practice evaluation	Evaluation of results	11%	Last practical class before the midterm exam
Midterm exam	Exam covering Blocks 1 and 2	29%	According to the academic calendar.
Class attendance and submission of exercises conducted in class for Modules 3 and 4	Attendance and submission	10%	Throughout the academic period
Practice evaluation	Evaluation of results	11%	Last practical class before the final exam. Final exam
Final exam	Exam covering Blocks 1, 2, 3, and 4	29%	According to the academic calendar

## Observations:

The evaluation of the course "MANAGEMENT CONTROL AND BUDGETING" is conducted through continuous assessment. Students eligible for an alternative evaluation must request it through established procedures in the regulations.

## Continuous assessment

Continuous assessment includes class attendance and submission of exercises through the virtual campus, so students are required to have a computer with spreadsheet software, a web browser, and internet access.

Practical evaluations will cover the entire course material (Blocks 1-4) at the end of the submission of the last practical exercise.

Two in-person exams are scheduled, as indicated in the official schedules published by the University.

Exams will be conducted through the virtual campus and may include both theoretical and practical questions, with an emphasis on evaluating results.

All assessments are scored from 0 to 100 points, with a passing grade set at 50.

The number of questions and their value will be communicated before the exam through the virtual campus.

Students are responsible for ensuring they have a functional computer (laptop or tablet) for the exam and a secure internet connection (pre-tested equipment is recommended).

Students who do not have access to a computer should inform the instructors at least one week before the exam.

During exams and practical assessments, aside from the virtual campus connection, students may use spreadsheet software (Excel, Numbers, etc.), but the use of any other software, materials, or communication systems (phone, smartphone, etc.) is prohibited.

To pass the course, the final score for assessment activities must be above 5 out of 10, following the indicated percentages for each assessment activity.

## Alternative Evaluation:

According to the evaluation regulations of the University of Lleida, if a student can document their inability to attend the scheduled continuous assessment activities, they may opt for a single competency and knowledge validation test. This test will take place on the date and time established in the calendar for the final exam of regular assessment. Students must inform the course coordinator through the virtual campus email before the end of the first month of classes if they intend to take the alternative evaluation, providing the required documentation in each case.

Failure to communicate or provide the required information will result in being automatically enrolled in the continuous assessment. If the alternative evaluation is accepted, the student will be informed through the virtual campus.

This test will consist of a single multiple-choice exam covering Blocks 1, 2, 3, and 4, and it will account for 100% of the final grade. It will be conducted following the instructions and methodology communicated at the time.

The alternative evaluation allows for a retake, also worth 100% of the grade, using the same format as the final exam, on the date and time specified in the recovery schedule.

## Bibliography

### Recommended Bibliography:

Amat, J.M. (1988): Control presupuestario. Barcelona: Ed. Gestió 2000

Amat, J.M. (2007): Control de Gestión: Una perspectiva de dirección. Barcelona: Ed. Gestión 2000.

Amat Salas, Oriol (2018): Contabilidad, control de gestión y finanzas de hoteles: con casos prácticos resueltos. Ed. Profit.

Fuentes Moreno, Enrique (2018): 3ª Edición. Herramientas para aportar valor: Ed. UB

Anthony, R.N. (1988): El control de gestión. Bilbao: Ed. Deusto

KAPLAN, Robert y COOPER, Robin. Coste y efecto. Ediciones Gestión 2000. Barcelona. 1999

Muñiz, Luis (2009): Control presupuestario: planificación, elaboración y seguimiento del presupuesto. Ed. Profit

Llorente Olie, Jose Ignacio: Planificación estratégica y control de Gestión. Ed. Centro de Estudios Financieros 2015

Manual de Control de Gestión. Ed. Profit

Kaplan R, Norton D. Cuadro de Mando Integral Ediciones Gestión 2000