

Teaching guide

IDENTIFICATION DETAILS

Degree:	Business Administration and Management		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	MANAGEMENT CONTROL		
Type:	Compulsory	ECTS credits:	6
Year:	3	Code:	7130
Teaching period:	Fifth semester		
Area:	Business organisation		
Module:	General and strategic business administration		
Teaching type:	Classroom-based		
Language:	Spanish/English		
Total number of student study hours:	150		

SUBJECT DESCRIPTION

The subject "Management Accounting" presents as an object of knowledge techniques that help the decision making in the company to achieve the strategic objectives of the organization and to develop planning, control and performance evaluation systems.

The subject "Management Accounting" is part of the module of General and Strategic Management of the Company, subject Organization of the company. This subject includes the following courses:

- BUSINESS ORGANIZATION AND ADMINISTRATION I (OB) 6 ECTS
- BUSINESS ORGANIZATION AND ADMINISTRATION II (OB) 6 ECTS
- BUSINESS STRATEGY AND STRUCTURE (OB) 6 CTS
- OPERATIONS MANAGEMENT (OP) 3 ECTS

The aim of the Business Administration degree at the Universidad Francisco de Vitoria is to train future business professionals capable of improving the environment with their good work, applying our motto "Vince in Bono Malum" in any area of their future life. To this end, our students will receive a complete training in all areas of business. Such as:

- Training in tools linked to business management, including Accounting in its different typologies and Business Organization.
- Anthropological concepts that serves as a basis for ethical behavior
- Cultural experiences that allows them to see the environment with a broad historical perspective and diversity of cultures
- Teamwork, understood as a group of people who share a name, a mission, a history, a set of goals or objectives and expectations in common.-
- Developing positive leadership skills, as a way to encourage other people towards achieving the objectives.

Since Economics is the science that studies the way in which productive resources are distributed, it needs Accounting and Business Organization, which as a social science (although of an economic nature) has as its primary purpose the elaboration of information that helps social agents in decision making. Management Control aims to facilitate decision making to the internal users of the company, developing tools that allow the measurement and valuation of the business activity and its surpluses, relating and uniting in the same objective all the areas or departments of the company.

Business Management, from the smallest to the largest corporations, requires knowledge of Cost Accounting to develop an optimal management of value flows as a key aspect of success in its management, in increasingly changing environments.

This course deepens and relates basic concepts of Costs and Business Organization and Administration acquired in the first and second year of the degree. It focuses on the analysis, usefulness and procedures necessary to design information systems in the planning and control process, as well as the figure of the "controller" within the current business structures.

SKILLS

Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

General Skills

To have developed the necessary skills to ensure problems are solved and goals are reached.

To have developed the necessary skills for effective organisation and planning in order to obtain improved business administration and management.

To seek, find and analyse diverse information from various sources.

To develop oral and written communication skills in a native and foreign language.

To be able to apply relevant IT knowledge to the field of study.

To possess a strong work ethic.

To enjoy a creative and entrepreneurial spirit.

Specific skills

To develop criteria for problem-solving and decision-making both professionally and personally.

To be able to structurally organise all types of company resources in order to reach company goals.

To design and administer the management control systems of a company as part of the strategic planning process.

To develop oral and written communication skills.

To be able to effectively use those tools needed for giving presentations.

To possess the required sensitivity and grace to act in accordance with the basic principles of ethics and social responsibility in the professional and personal spheres of life, knowing how to resolve and address any conflicts of interest that may arise between them.

To be able to put knowledge into practice.

DISTRIBUTION OF WORK TIME

CLASSROOM-BASED ACTIVITY	INDEPENDENT STUDY/OUT-OF-CLASSROOM ACTIVITY
60 hours	90 hours