School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Management

Course Unit: **915230/999430** - **Planning and management control**

Year 3	**Semester 5**	**ISCED Code: 345**	**ECTS: 3.0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: Carlos Manuel Lopes Borralho

HOURS OF WORK

TOTAL HOURS	**Contact Hours**								**Hours in autonomous work**
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
75		**45**							**30**

Prerequisites (if applicable):

LEARNING OUTCOMES (knowledge, skills and competence)

The course is focused on developing basic skills for multidimensional analysis of organizational performance.

This is a course that seeks to strengthen the unifying relationship of content associated with a basic function of management - control.

It emphasizes the importance of monitoring, able to enhance timely corrective actions.

Developing skills for decision making cybernetics reflected, timely, effectively supported by a control system capable of inducing corrective actions, focusing on objectives, indicators and explicit targets.

CONTENTS

1. Definition and bases of management control

1.1. Accountability

1.2. Principles of management control

2. Tactical and operational planning

2.1. The relationship between planning, control and strategic management

2.2. Planning models

2.3. Planning, functions, processes and quality

2.4. From TQM to ISO

3. Budgeting

3.1. Programs, budgets and financial perspective

3.2. Budgeting based control

4. Information, cost and performance

4.1. The role of cost accounting and responsibility centers

4.2. Costing systems

4.3. Activity Based Costing – ABC

4.4 Costs and strategy

5. Evaluation of performance

5.1. Cybernetic approach and not cybernetic

5.2. Rating and levels of control

5.3. Calculation of deviations

5.4. Transfer pricing

5.5. The assessment of performance by Economic Value Added (EVA)

6. Implementation of a management control system

6.1. Tableaux Bord and Balanced Scorecard

6.2. Architecture and perspectives of the Balanced Scorecard

6.3. Key Performance Indicators

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The Management Planning and Control is eclectic and holistic. Control is considered by many disciplines in the field of management, including Accounting, Marketing, Audit, among many others.

The Management Planning and Control is a fulcrum of the operationalization of strategic options previously assumed, as well as its pragmatic nature, a result of its focus on activities with scope and timeframe defined.

The planning does not dissociate the ability to define in advance a set of actions or intentions. It does not dissociate of a proactive behaviour. It is also a benchmark from which the control can be effectively structured.

The development of critical thinking, focusing on the performance as a means and not an end, and be monitored from a systemic position, reflects the broader purpose of this course.

TEACHING METHODOLOGIES

Is there recourse to expository teaching method, interrogative and demonstrative methods.

In the field of pedagogical techniques will be given emphasis to the brainstorming.

The course has theoretical and practical classes in equal proportion.

Practical classes will be supported in exercises and case simulation.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

This course allows the domain of performance monitoring tools, data processing and information to support decision-making, including the use of Dashboards.

EVALUATION METHODS

The evaluation is supported by one group work, eight individual works and one individual written test.

Will be exempted from final exam all students whose weighted average of individual work, group work and written test is greater than 10. In all situations the general rules for assessment are the basis for the evaluation of the curricular unit.

MAIN BIBLIOGRAPHY

Jordan, Hugues, Carvalho das Neves, João e Rodrigues, José Azevedo (2011). O Controlo de Gestão Ao Serviço da Estratégia e dos Gestores. 9ª Edição. Lisboa. Áreas Editora.

Reis, Henrique e Rodrigues, Jorge (2011). Controlo de Gestão – Ao Encontro da eficiência. Lisboa. Escolar Editora.

Dupuiy, Yves e Roland, Gérard (1999). Controlo de gestão: um manual pluridisciplinar que envolve todas as áreas da gestão. Mem Martins. Edições Cetop.

Caldeira, Jorge (2009). Monitorização da Performance Organizacional. Editora Almedina.

Caiado, António C. Pires (2011). Contabilidade Analítica e de Gestão. 6º Edição. Lisboa. Áreas Editora.

Morais, Georgina e Martins, Isabel (1999). Auditoria Interna: função e processo. Lisboa. Áreas Editora.

Neves de Almeida, Fernando (1996). Avaliação de Desempenho Para Gestores. Lisboa. McGraw-Hill.

Russo, João (2009). O Balanced Scorecard para PME. 5ª Edição. Lisboa. Lidel.

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