

Course Unit	Planning and Management Control		Field of study	Management	
Bachelor in	Management		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9147-707-3104-00-23				
Workload (hours)	162	Contact hours	T -	TP 50	PL -
			TC -	S -	E -
			OT 10	O -	

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Joaquim Agostinho Mendes Leite, João Paulo Ribeiro Pereira, Adelia Marlene Teixeira Morais, Hélder Miguel Gonçalves Pereira

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand the planning function as useful budgetary management component for decision making and prepare budgets, particularly the master budget.
2. Apply and distinguish actual and budgetary costing systems.
3. Understand the function control as useful budgetary management component for decision making and elaborate adjusted budgets, budget control and analysis of variances.
4. Understand the organization and structure of a planning and management control system, including internal transfer pricing.
5. Identify, design and implement management control and performance measurement systems with traditional and alternative measures.
6. Identify the different types of information in the organization.
7. Understand information storage and processing.
8. Make distinction between management applications and management integrated systems.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Know the management accounting fundamentals.

### Course contents

Management planning; Evaluation by actual and budgetary costing systems; Budgetary control; Organization and structure of a planning and management control system; Management control and performance measurement systems; Organizational information systems; Management integrated systems; Information processing and analysis: case studies.

### Course contents (extended version)

1. Management planning
  - Management accounting as instrument of planning and budgetary management
  - Strategy and budgeting process: programs and budgets
  - Master budget
2. Evaluation by actual and budgetary costing systems
  - Actual costing system
  - Budgetary costing system
3. Budgetary control
  - Adjusted Budgets
  - Budget control and analysis of variances
4. Organization and structure of a planning and management control system
  - Organizational structure and management control
  - Responsibility centres and performance measurement
  - Internal transfer pricing
5. Management control and performance measurement systems
  - Traditional and alternative instruments
  - Traditional and alternative measures
6. Organizational information systems
  - Concept of system
  - Organizational system
  - Information systems for management
  - Role of information technologies in management
  - Business information systems
7. Management integrated systems
  - Enterprise Resource Planning (ERP)
  - Decision Support Systems (DSS)
  - Balanced Scorecard (BSC)
8. Information processing and analysis: case studies
  - Identification of behavior patterns
  - Decision trees

### Recommended reading

1. Blocher, E., Juras, P., & Smith, S. (2021). Cost management: A strategic emphasis (9th ed.). McGraw-Hill Education.
2. Caiado, A. (2020). Contabilidade analítica e de gestão (9.ª ed.). Áreas Editora.
3. Datar, S., & Rajan, M. (2021). Horngren's cost accounting: A managerial emphasis (17th ed.). Pearson.
4. Jordan, H., Neves, J., & Rodrigues, J. (2021). O controlo de gestão: Ao serviço da estratégia e dos gestores (11.ª ed.). Áreas Editora.
5. O'Sullivan, J., & Caiola, G. (2016). Enterprise Resource Planning concepts: Understanding the power of ERP for today's businesses (2nd ed.). DMMSI Associates.

### Teaching and learning methods

Lectures that support problem solving and case studies.

### Assessment methods

- Alternative 1 - (Regular, Student Worker) (Final, Supplementary, Special)
- Final Written Exam - 100%

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation			
João Paulo Ribeiro Pereira, Joaquim Agostinho Mendes Leite	Paula Odete Fernandes	António Borges Fernandes	José Carlos Rufino Amaro
04-10-2023	05-10-2023	09-10-2023	20-10-2023