

**MÁSTER UNIVERSITARIO EN DIRECCIÓN FINANCIERA Y CONTABLE
DE LA EMPRESA
(Official Master's Degree in Accounting and Financial Management)**

SUBJECT

- **Name:** Budgetary Management and Control

Type of subject: Compulsory

Credits: 3 ECTS

Hours dedication: 18 hours (in classroom) 60 hours (out classroom)

Professor: Nicole Kalemba

Contact: nicole.kalemba@bsm.upf.edu

-

COURSE DESCRIPTION

Contents

This short course shall discuss:

- Relationship between information systems and business processes.
- Budgeting and management process: effective budgeting systems in practice.
- Review of the most recent research in budgetary management.
- Management control system techniques.
- Performance measures.
- Strategic planning and management system and the balanced scorecard.
- Management control system techniques: long- and short-range planning.
- Case studies in management control systems.

Objectives

CE1. Taking decisions aimed at achieving the company's overall accounting and financial objectives through the application of practical and advanced analysis techniques adapted to the business sector in which it operates.

CE2. Applying expert knowledge to finances and accounting through actual cases, role-play and real practices.

CE5 Carrying out projects in the accounting and finance field in order to have a set of scenarios to make the best decisions.

CE6. Applying specific analytical techniques from the field of finances and accounting with the aim of taking the most appropriate decisions, taking into account the economic context and the company's expectations.

CE8. Managing the company's financial resources effectively and efficiently with the aim of increasing its profits and profitability, in keeping with its overall accounting and financial objectives.

Methodology

There will be 4 sessions of four and a half hours (4,5) each. The course will combine lectures with case discussions, and presentations of reports about cases made by groups of students. During the discussion of some cases, the students will be divided in groups using the role-playing approach.

Evaluation criteria

Grading will be done through:

Class participation (20%)

Report of Cases (80%): Some cases will be presented in class by a group of students and (when asked) in written format by all students.

Students are required to attend 80% of classes. Failing to do so without justified reason will imply a Zero grade in the participation/attendance evaluation item and may lead to suspension from the program.

READING MATERIALS / BIBLIOGRAPHY/ RESOURCES

- Amat, O. & Campa, F. (coordinators). *Manual del Controller*. 2013
- Kaplan & Norton, *Cuadro de Mando Integral (The balanced scorecard)*, 1997
- Comisión de Contabilidad de Gestión, *Manual de Control de Gestión*, 2010
- J. M. Amat, *Control de gestión: una perspectiva de dirección*, 2003

Additional Reading material will be provided during the course.

BIO OF PROFESSOR

Nicole Kalemba is PhD in Business and Economics (Finance) at the University Rovira and Virgili and currently Academic Director of the MSc in Marketing and Professor at the UPF Barcelona School of Management in the Marketing and Branding area. Furthermore, she is responsible for the Master Course of Sports Marketing at the University of Bayreuth (Germany).

Her research is mainly linked to the issues of Air Transportation, contributing to an understanding of the consequences and impact of quality and safety on profitability of airline companies. Other research areas of interest are Marketing, Sports and Tourism.