

**COURSE DATA****DATA SUBJECT**

**Code:** 44400  
**Name:** Management control: operational tools  
**Cycle:** Master's Degree  
**ECTS Credits:** 9  
**Academic year:** 2026-27

**STUDY (S)**

Degree	Center	Acad. year	Period
2206 - Master's Degree in Accounting, Auditing and Management Control	Facultat d'Economia	1	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
2206 - Master's Degree in Accounting, Auditing and Management Control	Management control	ELECTIVES

**COORDINATION**

TAMARIT AZNAR MARIA DEL CARMEN

**SUMMARY**

The course **management control: operational tools** form the student in the knowledge of the operational tools that allow management control of the organization. Such as the role of management information provided by the Management Accounting control and involvement in decision-making, the Budget process, activity-based systems, quality systems and environmental management, application of the theory of constraints and proper management of the supply chain and projects. In this regard, this matter will allow the student to know the application of these tools in industrial companies, services or commercial, with specific characteristics and different sectors.

The **faculties** in charge of teaching in this subject are:

Carmen Tamarit Aznar, Departament de Comptabilitat.

Juan Dueso, Importaco, S.A.

Rafael Varela, Iniciativas Comerciales Dadyma.

Rafael Vallés, BMI Iberia.



Bernardo Atienza, Smurfit Westrock.

Manuel Llombart Fuertes, Instituto Valenciano de Oncología-IVO.

## PREVIOUS KNOWLEDGE

### RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

### OTHER REQUIREMENTS

No other requirements are described.

## COMPETENCES / LEARNING OUTCOMES

### 2206 - Master's Degree in Accounting, Auditing and Management Control

Capacidad de adaptación a nuevas situaciones y de resolución de problemas.

Capacidad de asumir responsabilidades y esfuerzo.

Capacidad de búsqueda de información, análisis y síntesis.

Capacidad de comunicación.

Capacidad de organización y planificación del trabajo y los recursos.

Capacidad de trabajo en equipo y liderazgo.

Desarrollo de la actitud ética y de responsabilidad social en el trabajo, respetando los derechos fundamentales y de igualdad, la accesibilidad y el medio ambiente, de acuerdo con los valores propios de una cultura de paz y de valores democráticos.

Have critical and self-critical capacity.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should demonstrate self-directed learning skills for continued academic growth.



## DESCRIPTION OF CONTENTS

### 1. Management Accounting as a control instrument

- 1.1. The need for control and the role of management accounting.
- 1.2. Variables that affect the design, implementation and use of management accounting as a control instrument.
- 1.3. Type of control according to the strategy of the company and the organizational structure.
- 1.4. Type of control according to the culture and characteristics of the human factor.
- 1.5. Type of control according to variables external to the company.

### 2. Influence of management control on decisión making

- 2.1. The information framework in the decision process.
- 2.2. Decisions related to the product.
- 2.3. Decisions about purchases.
- 2.4. Decisions on improvements in production processes.
- 2.5. Decisions on prices and customers.

### 3. The control process through the budget and the analysis of deviations

- 3.1. The budget process.
- 3.2. Basic concepts about the budget.
- 3.3. The master budget.
- 3.4. Budgeting techniques.
- 3.5. The budgetary control.

### 4. The cost and management system based on activities as a control instrument

- 4.1. Background of the system based on the activities.
- 4.2. Conceptual delimitation of activities.
- 4.3. The cost system based on the activities.
- 4.4. The management system based on activities.
- 4.5. Management control through activities.



## 5. Control of quality costs

- 5.1. The costs in the implementation of a quality program.
- 5.1. Components of quality costs.
- 5.3. Implementation of a system of total quality costs.
- 5.4. Control through indicators for the analysis of quality costs.
- 5.5 Reports of the total cost of quality.

## 6. Control of environmental costs

- 6.1. The environmental requirements in the company.
- 6.2. Concept and classification of environmental costs.
- 6.3. Treatment of environmental costs.
- 6.4. Indicators for the control of environmental costs.
- 6.5. Environmental reports for management control.

## 7. Theory of limitations: control and management of limitations.

- 7.1. The theory of limitations: basic concepts.
- 7.2. The management of limitations.
- 7.3. Structure of the information system based on the theory of limitations.
- 7.4. Application of the theory of limitations to different types of management.
- 7.5. Application of the theory of limitations to the distribution area.

## 8. Control of the supply chain

- 8.1. Basic concepts of the supply chain.
- 8.2. Risk management of the supply chain.
- 8.3. The process of management in the supply chain.
- 8.4. Improvement tools in the management of supplies.
- 8.5. Measurement of performance in the supply chain.



## 9. Project management: a management control model.

- 9.1. Importance of project analysis for control.
- 9.2. Organizational implications of the projects.
- 9.3. The process of project planning.
- 9.4. Programming of projects and the critical chain.
- 9.5 Control of projects.

## 10. Management control in industrial, service and commercial companies

- 10.1. The control of management in industrial companies.
- 10.2. The management control in service companies.
- 10.3. Management control in commercial companies.

## 11. Management control in companies according to their characteristics

- 11.1. Management control in public companies.
- 11.2. Management control in non-profit entities.
- 11.3. The management control of decentralized companies.
- 11.4. The control of management in franchising companies.

## 12. Application of management control in special sectors

- 12.1. Agrarias.
- 12.2. Viticulture.
- 12.3. Construction companies.
- 12.4. Automobile manufacturing.
- 12.5. Banking.
- 12.6. Insurance.
- 12.7. Health centers.
- 12.8. Hotel companies.
- 12.9. Electrical.
- 12.10. Telecommunications Companies.
- 12.11. Port system.
- 12.12. Rail system.
- 12.13. Town hall.

**WORKLOAD****PRESENCIAL ACTIVITIES**

Activity	Hours
Theory	90,00
<b>Total hours</b>	<b>90,00</b>

**NON PRESENCIAL ACTIVITIES**

Activity	Hours
Attendance at other activities	25,00
Individual or group project	35,00
Independent study and work	0,00
Preparation of lessons	60,00
Preparation for assessment activities	12,00
Resolution of case studies	3,00
<b>Total hours</b>	<b>135,00</b>

**TEACHING METHODOLOGY**

MD1 - Group learning with the teacher. We use the model masterclass in lectures, offering the possibility to influence the most important of each theme, master exposure time, and present a specific way of working and dealing with different concepts. The participatory model will also be used in some theoretical issues and especially in practical classes, which is to prioritize communication between students and the teacher. The practical sessions will take the case method as a model because it encourages student participation both individually and as a group.

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher. You can use teacher's mail at the University of Valencia to make an appointment for a tutorial.



MD4 - Group work with peers. The performance of work aims also to motivate the student in the research activity, apprehension and analysis of information, foster personal relationships, share problems, initiatives and solutions to work together. You will need to submit the proposed class work.

## EVALUATION

ES1 and ES2 Continuous evaluation. ES1- Participation in class (debates, problem solving, presentation of work, among others) and ES2 - Preparation of written work and reports. Total weighting of ES1 and ES2: 30%.

ES3 - Exam or final test of theoretical and practical equivalent. Weighting 70%.

The final mark will be expressed in a range of 0-10 points. The grade obtained by the continuous assessment will only be taken into account when the grade of the final exam the theoretical-practical final test is equal or higher than 4 points out of 10. Passing this course implies obtaining at least 5 points out of a total of 10.

Due to their characteristics, continuous assessment activities are not recoverable in this subject.

## REFERENCES

AECA (2003). La contabilidad de gestión como instrumento de control. Documento 2, Serie principios de Contabilidad de Gestión, Madrid.

AECA (2003). Contabilidad de Gestión para la Toma de Decisiones. Documento 27, Serie Principios de Contabilidad de Gestión, Madrid.

AECA (2000). El Proceso Presupuestario en la Empresa. Documento 4, Serie principios de Contabilidad de Gestión, Madrid.

AECA (1998). El sistema de costes basado en las actividades. Documento 18, Serie Principios de Contabilidad de Gestión, Madrid.

AECA (2003). Costes de Calidad. Documento 11- Serie Principios de Contabilidad de Gestión, Madrid.

AECA (1999). Contabilidad de Gestión Medioambiental. Documento 13, Serie Principios de Contabilidad de Gestión, Madrid.

AECA (2000). La Teoría de las Limitaciones en la Contabilidad de Gestión. Documento 21, Serie principios de Contabilidad de Gestión, Madrid.



AECA (2007). Aplicación de la Contabilidad de Gestión a la Cadena de Suministros. Documento 33, Serie principios de Contabilidad de Gestión, Madrid.

AECA (2004). La Gestión de Proyectos: Un modelo de Contabilidad de Gestión. Documento 29, Serie principios de Contabilidad de Gestión, Madrid.

Ripoll *et al* (1994): Introducción a la Contabilidad de Gestión, McGrawHill, Madrid. Tema 13. La Contabilidad de Costes en Empresas de Servicios y Tema 14. La Contabilidad de Costes en la Empresa Comercial.

Material de estudio preparado por los profesores de la asignatura disponible en aula virtual.

Casos prácticos preparados por los profesores de la asignatura disponible en aula virtual.

Enlaces a páginas web de interés: AECA (<http://www.aeca.es>).