

**COURSE DATA****DATA SUBJECT****Code:** 44401**Name:** Strategic management control**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

BERBEL VERA JOSÉ

SUMMARY

The **strategic management control** course trains students in the development of the activities of the Controller and, more specifically, in the process of describing, measuring and continuously manage the performance of the strategy of the organization. It therefore seeks to enable communication and alignment of the organization with its strategy through measurement and management through indicators; all in pursuit of a holistic management strategy that manages to improve its effectiveness globally and in each of the different activities performed, thereby improving their organizational performance that favor its survival in the long term. In this sense, this matter allows learning processes design and implementation of management control systems; which enables organizations to properly develop a series of critical activities aimed at achieving sustainability and / or creating long-term value.

The **faculty** in charge of teaching in this subject is:

- D. José Berbel Vera, Departamento de Contabilidad
- D. José Vicente Castell Sanfélix, Grupo Vicky Foods
- D. Julián Pelacho López, Conmac Acción Positiva, SL
- D^a. Concepción Roig Lluesma, Grupo IFEDES
- D^a. Luz Marina Guevara Medina, Jacaranda Marketing SL



PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

OTHER REQUIREMENTS

It is advisable to have basic knowledge of management accounting and of business strategic management. No prior enrollment requirement is established.

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. The relevance of the control systems of strategic management in today's environment.

- 1.1. The concept of management control: evolution, current situation, and future perspectives.
- 1.2. The development of the strategic plan.
- 1.3. Business strategy.
 - 1.3.1. Present the key factors of corporate and business development strategies.
 - 1.3.2. Understand the alternatives for business growth.
 - 1.3.3. Identify the critical aspects of formulating, selecting, and implementing strategies, and the strategic planning and control systems.
 - 1.3.4. Understand the organizational impact and change in the implementation of strategies in the company.
- 1.4. Strategy as a key element in competitive dynamics.
- 1.5. Deficiencies and limitations of traditional management control systems.
- 1.6. Difficulties in strategy implementation.
- 1.7. Strategic management control systems: value creation through intangible assets.

2. The process of designing management control systems.

- 2.1. Information technology for the design of management control systems.
- 2.2. Evaluation and selection of the management model to be used.
- 2.3. Design of management control systems through case study.
 - 2.3.1. Information users.
 - 2.3.2. Microsoft Excel as a working tool.
 - 2.3.3. Structure and relationships.
 - 2.3.4. Template design.
 - 2.3.5. Preparation of management reports.
 - 2.3.6. Obtaining indicators.
- 2.4. The relevance of the Financial Controller in the management of service companies.
 - 2.4.1. Challenges of the Financial Controller role in service companies for adding value.
 - 2.4.2. Professional competencies for the efficient development of the Financial Controller's functions.
 - 2.4.3. Practical case: the role of the Financial Controller in a marketing agency.

3. The Balanced Scorecard (BSC) as a control system management strategy.

- 3.1. Origin and evolution of the BSC.
- 3.2. Definitions of the BSC.
- 3.3. Fundamental elements of the BSC.
 - 3.3.1. Strategic definition.
 - 3.3.2. Strategic maps.



- 3.3.3. Action plans.
- 3.4. Design process of a BSC.
- 3.5. Integration of operational management tools into the BSC.
- 3.6. Implementation and monitoring process of a BSC.

4. Workshop: Design of Strategic Maps.

- 4.1. Work methodology.
- 4.2. Analysis and evaluation of strategy.
- 4.3. Key factors to manage.
- 4.4. Determination of perspectives and strategic lines.
- 4.5. Setting strategic objectives and causal relationships.
- 4.6. Defining strategic indicators, goals, and initiatives.

5. Controller skills and ability to create value in the organization through people.

- 5.1. Competency-based management: what a competency is, how it is identified, and how it is incorporated into various people management policies.
- 5.2. Vertical integration: how to achieve strategic alignment of competency-based management through people policies.
- 5.3. Horizontal integration: how to achieve synergies in competency-based management through the different people management policies.
- 5.4. Competency-based management and people policies.
 - 5.4.1. Recruitment policies: hiring, selection, and onboarding.
 - 5.4.2. Development policies: training, evaluation, and promotion.
 - 5.4.3. Remuneration policies and quality of work life policies.
- 5.5. Talent management in new healthy and productive organizations.
 - 5.5.1. The impact of job intensification: demands and job resources.
 - 5.5.2. Physical and psychological well-being management as a new strategic axis in people policies.
 - 5.5.3. The impact of commitment and engagement on performance indicators.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	60,00
Computer classroom practice	30,00
Total hours	90,00

**NON PRESENCIAL ACTIVITIES**

Activity	Hours
Attendance at other activities	25,00
Individual or group project	35,00
Independent study and work	5,00
Preparation of lessons	60,00
Preparation for assessment activities	7,00
Resolution of case studies	3,00
Total hours	135,00

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.

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

The final grade for this course will be obtained as follows:

a) A final test of a theoretical and practical nature (written exam) which will constitute 70% of the final grade for the course. To pass the course, it is considered a necessary requirement to obtain a minimum score of 4.5 out of 10 points in the aforementioned test.

b) The development of the proposed work, participation in the activities that are set out and class attendance will represent the other 30% of the final grade for the course. Owing to their characteristics, continuous evaluation activities are not recoverable in this subject.

Thus, the final grade will be expressed in a range of 0 – 10 points and the minimum grade to pass the course will be 5 out of 10 points, obtained as the weighted average of the final-test grade (written exam) (provided that the requirement of having reached at least 4.5 out of 10 points has been met) and the grade obtained in the evaluation of the activities included in item b).

Students who obtain a score below 4.5 out of 10 points in the final test will receive, as the final grade for the course, the weighted value of the grade obtained in the final test. That is, the score obtained in the



practical activities will not be taken into account.

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REFERENCES

Core bibliography

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Supplementary bibliography

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