

MANAGEMENT CONTROL

IE University

Professor: **ISABEL DE SIVATTE FONT**

E-mail: idesivatte@faculty.ie.edu

Degree course: THIRD

Semester: 1º

Category: COMPULSORY

Number of credits: 5.0

Language: English

PREREQUISITES

Students must be knowledgeable in key concepts of Cost Accounting.

SUBJECT DESCRIPTION

This course is designed to allow students to gain knowledge, insights and analytical skills related to how a firm's managers go about designing, implementing, and using planning and control systems to implement a firm's strategies. Among these management control processes, we find budget planning, evaluation of the performance of business units, transfer pricing and management of profit centers.

OBJECTIVES AND SKILLS

Upon completion of this course, students will be able to:

- 1) Understand the different types of responsibility centers which can be found in organizations
- 2) Understand transfer pricing within organizations
- 3) Elaborate income and cash budgets and evaluate how results depart from those budgets
- 4) Learn about key unit performance indicators.

METHODOLOGY

The course will include lectures and discussions in the classroom, exercises completed in class and outside of class, and group assignments. Some sessions will be taught face-to-face, others through videoconferences and others asynchronously.

Teaching methodology	Weighting	Estimated time a student should dedicate to prepare for and participate in
Lectures	24.0 %	30 hours
Discussions	16.0 %	20 hours

Exercises	24.0 %	30 hours
Group work	16.0 %	20 hours
Other individual studying	20.0 %	25 hours

TOTAL	100.0 %	125 hours
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EVALUATION CRITERIA

FIRST ORDINARY CALL

Criteria	Percentage	Comments
Participation in class	10 %	Class participation will depend on frequency and quality of contribution as well as class attendance.
Assignments and cases in class	30 %	2 assignments and one case will be worked in groups tentatively on sessions 5, 8 and 23/24. Their weights to the final grade are 7.5%, 7.5% and 15% respectively.
Intermediate Tests	25 %	The mid-term examination will take place on session 14 and it will be worked out individually. It will cover the material presented during the first part of the course. This exam is optional. If a student decides not to take the midterm, the final exam will be worth 60% of the final grade.
Final Exam	35 %	The final exam will cover all course content. A minimum grade of 4.5 is required on the final exam to pass the subject.

Students pass the subject if the average of their grades, weighted according to the above percentages, is 5 or more and if they obtain a minimum of 4.5 in the final exam. Students who obtain less than 4.5 in the final exam and whose average grade is higher than 4.5 will obtain a 4.5 as their final grade.

PROFESSOR BIO

Professor: **ISABEL DE SIVATTE FONT**

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Isabel de Sivatte coursed a BBA and an MBA in ESADE (Barcelona), and a CEMS Master in HEC (France) from 1985 to 1990. In 2010 she obtained a PhD in Business Administration by the University of Castilla-La Mancha. Since then, her research has focused on the impact of work-life support and on the relationship between turnover and corporate performance. From 2005 to 2015, she has taught economy, finance, and business administration in undergraduate and graduate programs at the University of Castilla-La Mancha. Since 2015 she teaches Management Control at the IE University. Prior to her academic career, she spent 15 years in Paris and Brussels working as an international financial and HR controller.

OTHER INFORMATION

Office hours: we sill set some days and times after the schedule is determined

Contact details: idesivatte@faculty.ie.edu

