

## SUBJECT TEACHING GUIDE

### 805 - Strategic Planning and Control

Master's Degree in Business Administration

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Academic year 2023-2024

1. IDENTIFYING DATA					
Degree	Master's Degree in Business Administration Master's Degree in Business Administration			Type and Year	Compulsory. Year 1 Compulsory. Year 1
Faculty	Faculty of Economics and Business Studies				
Discipline	Obligatory Subjects				
Course unit title and code	805 - Strategic Planning and Control				
Number of ECTS credits allocated	2,5	Term	Semester based (1)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	LADISLAO LUNA SOTORRIO				
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Other lecturers					

### 3.1 LEARNING OUTCOMES

- To build a scorecard with the main economic indicators that allow to make decisions and monitor their effects in an objective and quantified way.

#### 4. OBJECTIVES

The process to create value in the company begins with the development of a strategic planning that is concretized in an explicit objectives through indicators and the establishment of a management control system that makes possible to monitor the degree of compliance of the Objectives and detect deviations while providing information for decision-making. The information provided by the management control systems is structured and summarized in a scorecard to allow managers to monitor the effectiveness of their management while having quantified information when proposing projects aimed at increasing The value of the company .

Rationalization of resources, both as regards the allocation of resources and the monitoring of their use (cost control)

Monitoring of profitability, both in terms of turnover and margins, per organizational unit, product / service and customer

#### 6. COURSE ORGANIZATION

##### CONTENTS

1	UNIT 1. Strategic planning: objectives and indicators 1.1 The strategic planning of the company 1.2 Quantification of the strategy through objectives 1.3 Design and measurement of objective control indicators: Management Control Systems 1.4 Use of management information for decision making: Dashboard 1.5 Implications of the use of Management Control Systems in the management of the company
2	UNIT 2. Management Control Systems 2.1 Efficiency indicators: rationalization of resources and cost control. 2.2 Monitoring of profitability by: organizational unit, product and customer 2.3 Quality indicators 2.4 Design of integrated management control systems
3	UNIT 3. Applications of management control systems 3.1 Detection of deviations from objectives 3.2 Rationalization of templates and media 3.3 Enhancing business profitability 3.4 Audit and detection of contingencies 3.4 Development of projects
4	Practical cases: application of the acquired theoretical knowledge to a set of practical cases.

#### 7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Monitoring of work in the classroom	Work	No	No	20,00
Theoretical - practical examination	Written exam	Yes	Yes	80,00
<b>TOTAL</b>				<b>100,00</b>
<b>Observations</b>				
To pass this subject it is necessary to participate in a group and in the oral presentation of the work				
<b>Observations for part-time students</b>				
A theoretical and practical final examination (100%).				

**8. BIBLIOGRAPHY AND TEACHING MATERIALS**

## BASIC

ANTHONY Y GOVINDARAJAN (2003). Sistemas de control de gestión. McGraw-Hill.

AMAT SALAS, J.M. (1991). El control de gestión en la empresa española. Ediciones Gestión 2000. Barcelona.

ANDREU, R. , J.RICART y J. VALOR (1991). Estrategias y sistemas de información. McGraw Hill. Madrid.

NIVEN, P. (2002). El Cuadro de Mando Integral paso a paso. Editorial Gestión 2000