



## Teaching Guide

| Teaching Guide             |   |               |                         |         |
|----------------------------|---|---------------|-------------------------|---------|
| Identifying Data           |   |               | 2021/22                 |         |
| <b>Subject (*)</b>         | Management Planning and Control in Fashion Companies  | <b>Code</b>   | 710G03022               |         |
| <b>Study programme</b>     | Grao en Xestión Industrial da Moda  |               |                         |         |
| Descriptors                |   |               |                         |         |
| Cycle                      | Period  | Year          | Type                    | Credits |
| Graduate                   | 1st four-month period   | Third         | Obligatory              | 6       |
| <b>Language</b>            | Spanish   |               |                         |         |
| <b>Teaching method</b>     | Face-to-face  |               |                         |         |
| <b>Prerequisites</b>       |   |               |                         |         |
| <b>Department</b>          | Empresa   |               |                         |         |
| <b>Coordinador</b>         | Enriquez Díaz, Joaquín  | <b>E-mail</b> | joaquin.enriquez@udc.es |         |
| <b>Lecturers</b>           | Enriquez Díaz, Joaquín  | <b>E-mail</b> | joaquin.enriquez@udc.es |         |
| <b>Web</b>                 | campusvirtual.udc.es  |               |                         |         |
| <b>General description</b> | The course introduces students to Strategic Planning and Management Control. The key objectives are to know analytical accounting, budget techniques and balanced scorecard |               |                         |         |



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| <b>Contingency plan</b> | <p>1. Modifications to the contents<br/>No changes will be made</p> <p>2. Methodologies<br/>*Teaching methodologies that are maintained</p> <p>*Teaching methodologies that are modified<br/>No changes will be made. The tests and sessions will be carried out through Microsoft Teams and through Moodle.</p> <p>3. Mechanisms for personalized attention to students</p> <ul style="list-style-type: none"> <li>- Virtual Tutoring through Microsoft Teams (tutoring by appointment)</li> <li>- Doubts forum in Moodle (Doubts clarification forum in which the students would participate and the forum would be moderated by the teacher)</li> <li>- Email (previous appointment for tutoring in Teams and specific questions)</li> </ul> <p>4. Modifications in the evaluation</p> <p>Tests, exams and exercises submissions will be carried out virtually through Microsoft Teams and Moodle</p> <p>*Evaluation observations:</p> <p>it is important to guarantee the students' identity and determine the authorship of work. This is why, students will be required to activate their computer's microphone and video camera in the Microsoft Teams application</p> <p>If any student has trouble taking a test, due to connection failures, other viable options would be sought, such as oral tests.</p> <p>5. Modifications to the bibliography or webgraphy</p> <ul style="list-style-type: none"> <li>-Electronic materials in Moodle</li> <li>-Fariñas Fernández, Francisco (2010). Management control and its practical application. Tirant virtual library. Available at <a href="http://sfx.bugalicia.org/aco?sid=Ill:innopac&amp;pid=id=9788499858944">http://sfx.bugalicia.org/aco?sid=Ill:innopac&amp;pid=id=9788499858944</a></li> <li>-Joaquín Martínez Navajas (2006) Analytical Accounting. Available at: <a href="https://www.eoi.es/es/file/18728/download?token=PxCppzeG">https://www.eoi.es/es/file/18728/download?token=PxCppzeG</a></li> </ul> |
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| Study programme competences / results |   |
|---------------------------------------|---|
| Code                                  | Study programme competences / results   |
| A1                                    | To acquire basic knowledge of the management of a textile/fashion firm at a strategic, operational and functional level   |
| A10                                   | To acquire the economic-financial fundamentals needed to assess the status of a fashion firm and to adequately manage it from a triple perspective of liquidity, solvency and profitability |



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| B1 | That students demonstrate that they acquired and understood knowledge in a study area that originates from general secondary education and that can be found at a level that, though usually supported by advanced textbooks, also includes aspects implying knowledge from the avantgarde of its field of study |
| B2 | That students know how to apply their knowledge to their job or vocation in a professional form, and have the competencies that are usually demonstrated through elaboration and advocacy of arguments and problem resolution within their field of study  |
| B3 | That students have the capacity to collect and interpret relevant data (normally within their field of study) in order to issue judgements that include a reflection upon relevant topics in the social, scientific or ethical realm   |
| B4 | That students may convey information, ideas, problems and solution to the public, both specialized and not   |
| B5 | That students develop those learning skills that are needed to undertake ulterior studies with a high degree of autonomy   |
| B7 | Capacity to analyse trends (critical thinking)   |
| B8 | Capacity to plan, organize and manage resources and operations   |
| B9 | Capacity to analyse, diagnose and take decisions   |
| C3 | Using ICT in working contexts and lifelong learning.   |
| C5 | Understanding the importance of entrepreneurial culture and the useful means for enterprising people.  |
| C7 | Developing the ability to work in interdisciplinary or transdisciplinary teams in order to offer proposals that can contribute to a sustainable environmental, economic, political and social development.   |
| C8 | Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society.   |
| C9 | Ability to manage times and resources: developing plans, prioritizing activities, identifying critical points, establishing goals and accomplishing them.  |

| Learning outcomes   |                                       |                            |                      |
|---|---------------------------------------|----------------------------|----------------------|
| Learning outcomes   | Study programme competences / results |                            |                      |
| To know the concepts of Strategic Planning and Management Control   | A1<br>A10                             |                            |                      |
| To know the analytical or cost accounting and how it differs from financial accounting  | A10                                   | B4<br>B5                   |                      |
| To know how to identify the company costs and types of company costs, as well as know and use the different cost allocation systems.          | A1<br>A10                             | B1<br>B2<br>B3<br>B4<br>B5 | C3<br>C5<br>C8<br>C9 |
| To know what a budget is, toknow the different types of budgets and budgeting techniques as well as the budget control and deviation analysis | A1                                    | B2<br>B7<br>B8<br>B9       | C5<br>C7<br>C8       |

| Contents   |   |
|--|---|
| Topic  | Sub-topic   |
| 1.- Introduction: Management Planning and management Control | 1.1.- Strategic planning<br>1.2.- Management control  |
| 2.- Analytical accounting or cost accounting                 | 2.1.- Financial accounting and analytical accounting<br>2.2.- Costs and types of costs<br>2.3.- Cost systems: traditional cost allocation systems and activity-based costing systems (ABC system) |



|   |  |
|---|--|
| 3.- Budgets                             | <p>3.1.- Introduction to budgets</p> <p>3.2.- Types of budgets</p> <p>3.3.- Budgeting techniques</p> <p>3.4.- Budgetary control and analysis of deviations</p> |
| 4.- Control panels / Balanced scorecard | <p>4.1.- Definition of control panel</p> <p>4.2.- Characteristics of the control panel</p> <p>4.3.- The balanced scorecard</p>                                 |

| Planning                       |                             |                                      |                               |             |
|--------------------------------|-----------------------------|--------------------------------------|-------------------------------|-------------|
| Methodologies / tests          | Competencies / Results      | Teaching hours (in-person & virtual) | Student's personal work hours | Total hours |
| Guest lecture / keynote speech | A1 A10 B1 B3 B5 C3<br>C5 C8 | 17                                   | 27                            | 44          |
| Problem solving                | B2 B4 B7 B8 B9 C7<br>C9     | 37                                   | 48                            | 85          |
| Objective test                 | A1 B2 B4 B7 B9 C5<br>C9     | 2                                    | 4                             | 6           |
| Short answer questions         | B2 B3 B4 B7 C9              | 4                                    | 6                             | 10          |
| Oral presentation              | B4 C3                       | 2                                    | 2                             | 4           |
| Personalized attention         |                             | 1                                    | 0                             | 1           |

(\*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

| Methodologies                  |   |
|--------------------------------|---|
| Methodologies                  | Description   |
| Guest lecture / keynote speech | <p>1.- Presentation of the basic theoretical / practical concepts and contents.</p> <p>2.- The time dedicated to each of the topics will be proportional to the degree of difficulty of each one of them. For the preparation of the topics with least difficulty in understanding, students could be referred and guided to bibliography and other specific sources.</p>   |
| Problem solving                | <p>1.- Presentation and solution of practical examples about the theoretical contents.</p> <p>2.- The practices and examples will be interspersed with the theoretical contents to facilitate the understanding of the subject.</p> <p>3.- In the solution of the practical examples, the students can intervene: a) on their own initiative, b) on the teacher initiative. Teacher will expressly request the student's intervention.</p> <p>4.- In the classroom, it will be possible to formulate exercises that the student must solve and deliver to the teacher for evaluation.</p> <p>5.- Teacher may request exercises to be carried out by the student during autonomous work. Subsequently, students must solve and deliver this exercises to the teacher for evaluation.</p> <p>6.- It will also be possible to formulate exercises or practical cases to carry out in small groups of students (collaborative work) in non-contact hours or autonomous work. Subsequently, students will present the resolution in an oral presentation.</p> <p>The exercises/work submission can be physical or online through the platforms enabled for this purpose.</p> |



|                        |   |
|------------------------|---|
| Objective test         | <p>1.- Theoretical-practical examination of the subject contents. The exam may contain short questions, questions to develop, questions about practical cases, test type questions (true / false), multiple choice questions or a combination.</p> <p>2.- The exam can be oral or written, face-to-face or virtual.</p> <p>3.- It will be carried out on the dates, times and classes (if present) that the deanery has officially established.</p> |
| Short answer questions | <p>1. Several tests throughout the course of a part of the topic. The exam/test may content short answers, test type (true / false), multiple choice answers, questions to develop and questions about practical assumptions or a combination of them.</p> <p>2.- They can be in class hours (face-to-face) or online.</p>  |
| Oral presentation      | <p>1.- Following the instructions contained in the problem solving methodology. Students will present the problems resolution in an oral presentation.</p>  |

**Personalized attention**

| Methodologies  | Description   |
|--|---|
| <p>Problem solving</p> <p>Guest lecture / keynote speech</p> | <ul style="list-style-type: none"> <li>- In the Guest lecture / keynote speech, students can intervene, to ask, clarify or present their point of view on the topic that will be discussed at the time of their intervention.</li> <li>- In the Problem solving seminars students can intervene following the same guidelines commented in the case of the Guest lecture / keynote speech</li> <li>- Students can also contact the teacher by appointment to do virtual tutorials.</li> </ul> |

**Assessment**

| Methodologies     | Competencies / Results | Description   | Qualification |
|-------------------|------------------------|---|---------------|
| Oral presentation | B4 C3                  | <p>1.- Following the instructions contained in the problem solving methodology. Students will present the problems resolution in an oral presentation.</p> <p>The presentationmark will be individual for each of the group members.</p> <p>Students present the resolution of the practical case and then answer the teacher questions</p>   | 20            |
| Problem solving   | B2 B4 B7 B8 B9 C7 C9   | <p>1.- In the classroom, exercises can be formulated. Students must solve and deliver them to the teacher for evaluation</p> <p>2.- It will also be possible to formulate exercises to be carried out by the student during non-contact hours or autonomous work. Subsequently, the exercises will be delivered to the teacher for evaluation</p> <p>3.- Students will also receive certain practical cases to be resolved in small work groups (collaborative work) to present their resolution orally.</p> <p>The practical cases submissions may be in physical (paper) or virtual format (through the platforms enabled for this purpose)</p> | 40            |



|                        |                         |   |    |
|------------------------|-------------------------|---|----|
| Objective test         | A1 B2 B4 B7 B9 C5<br>C9 | <p>1.- Theoretical-practical examination of the subject contents. The exam may contain short questions, questions to develop, questions about practical cases, test type questions (true / false), multiple choice questions or a combination.</p> <p>2.- The exam can be oral or written, face-to-face or virtual.</p> <p>3.- It will be carried out on the dates, times and classes (if present) that the deanery has officially established.</p> | 20 |
| Short answer questions | B2 B3 B4 B7 C9          | <p>1. Several tests throughout the course of a part of the topic. The exam/test may content short answers, test type (true / false), multiple choice answers, questions to develop and questions about practical assumptions or a combination of them.</p> <p>2.- They can be in class hours (face-to-face) or online.</p>  | 20 |

### Assessment comments

1.- Evaluation in the July option (2nd opportunity) :Students will recover the part that does NOT correspond to the continuous evaluation (that is, the short answer questions and the objective test) in a single exam that will represent 40% of the final mark.

RECOVERY FROM CONTINUOUS EVALUATION: In the case that a student with the continuous evaluation grades obtained during the first semester added to the maximum mark that he / she could obtain in the second chance test (40%) cannot reach the 5 points. This student would take an additional short answer test (which could be oral or written) which would replace the grade obtained in the continuous assessment tests (Problem solving and oral presentation). This recovery test would suppose a total of 3 points, so the a maximum qualification of 7 points (4+3 points) is possible in this case.

For the for recovery of the continuous assessment, a period will be enabled during the second semester in which the students must contact the teacher to request the completion of the corresponding assessment, waiving the rating of the continuous assessment previously achieved. The recovery of the continuous evaluation will take place during the second four-month period on the date proposed by the teacher of the subject.

2.- Early opportunity (December):

The evaluation in the early call opportunity (December) will be carried out by an exam, that covers all the contents and skills of the subject.

3.- Mark ?absent?:

Students who:A) participate in activities that weigh less than 20% (regardless of their performance) will have the mark ?absent?.B) Do not attend the tests of the official evaluation period4.- Part-time students with academic dispensation:They must communicate it to the teachers, before 30th Sept., once classes begin, to agree on a schedule for the practical cases delivery. This practical cases will substitute the oral presentation and the problem solving.5.- Examination conditions:It is forbidden to access the classroom where the exam is held with any machine that allows communication with the outside and/or the saving of information.Students will prove their identity in accordance with current regulations.The tests not carried out will be scored with 0 points and those carried out in the event of fraud will be scored with 0 points in the final evaluation.The qualification criteria for each of the tests will be announced at the time of the test.In multiple choice tests incorrect answers can be scored negatively

### Sources of information

|                      |   |
|----------------------|---|
| <b>Basic</b>         | - José Ignacio Llorente Olier (2015). Planificación estratégica y control de gestión. Madrid: CEF   |
| <b>Complementary</b> | <p>- Comisión de Contabilidad de Gestión de ACCID (2010). Manual de Control de Gestión: diseño e implementación de sistemas de control de gestión. Barcelona: Profit Editorial</p> <p>- Fariñas Fernández, Francisco (2010). El control de gestión y su aplicación práctica . Tirant biblioteca virtual</p> <p>- Joaquín Martínez Navajas (2006 ). Contabilidad Analítica. Eoi Escuela de Negocios:<br/><a href="https://www.eoi.es/es/file/18728/download?token=PxCppzeG">https://www.eoi.es/es/file/18728/download?token=PxCppzeG</a></p> <p>- Oriol Amat y Pilar Soldevilla (2010). Contabilidad y Gestión de Costes. Barcelona:Profit Editorial</p> |

### Recommendations

Subjects that it is recommended to have taken before



Introduction to Fashion Business Management/710G03004

Accounting and Financial Management in Fashion Firms/710G03015

Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus

Other comments

(\*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.