



| Teaching Guide | | | | |
|---------------------|---|--------|-------------------------|---------|
| Identifying Data | | | | 2023/24 |
| Subject (*) | Management Planning and Control in Fashion Companies | Code | 710G03022 | |
| Study programme | Grao en Xestión Industrial da Moda | | | |
| Descriptors | | | | |
| Cycle | Period | Year | Type | Credits |
| Graduate | 1st four-month period | Third | Obligatory | 6 |
| Language | Spanish | | | |
| Teaching method | Face-to-face | | | |
| Prerequisites | | | | |
| Department | Empresa | | | |
| Coordinador | Enriquez Díaz, Joaquín | E-mail | joaquin.enriquez@udc.es | |
| Lecturers | Enriquez Díaz, Joaquín | E-mail | joaquin.enriquez@udc.es | |
| Web | https://humanidades.udc.es/estudos/gim | | | |
| General description | The course introduces students to Strategic Planning and Management Control. The key objectives are to know analytical accounting, budget techniques and balanced scorecard | | | |

| Study programme competences | |
|-----------------------------|--|
| Code | Study programme competences |
| 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 |
| 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 | |
| To know the concepts of Strategic Planning and Management Control | | A1 | |
| | | A10 | |
| To know the analytical or cost accounting and how it differs from financial accounting | | A10 | B4 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 A10 | B1 B2 B3 B4 B5 | C3 C5 C8 C9 |
| To know what a budget is, to know the different types of budgets and budgeting techniques as well as the budget control and deviation analysis | A1 | B2 B7 B8 B9 | C5 C7 C8 |

| Contents | |
|--|---|
| Topic | Sub-topic |
| 1.- Introduction: Management Planning and management Control | 1.1.- Strategic planning 1.2.- Management control |
| 2.- Analytical accounting or cost accounting | 2.1.- Financial accounting and analytical accounting 2.2.- Costs and types of costs 2.3.- Cost systems: traditional cost allocation systems and activity-based costing systems (ABC system) |
| 3.- Budgets | 3.1.- Introduction to budgets 3.2.- Types of budgets 3.3.- Budgeting techniques 3.4.- Budgetary control and analysis of deviations |
| 4.- Control panels / Balanced scorecard | 4.1.- Definition of control panel 4.2.- Characteristics of the control panel 4.3.- The balanced scorecard |

| Planning | | | | |
|--------------------------------|-----------------------------|----------------------|-------------------------------|-------------|
| Methodologies / tests | Competencies | Ordinary class hours | Student's personal work hours | Total hours |
| Guest lecture / keynote speech | A1 A10 B1 B3 B5 C3 C5 C8 | 17 | 27 | 44 |
| Problem solving | B2 B4 B7 B8 B9 C7 C9 | 37 | 48 | 85 |
| Objective test | A1 B2 B4 B7 B9 C5 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 | 1.- Presentation of the basic theoretical / practical concepts and contents. 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. |



| | |
|------------------------|---|
| 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 |
|--|--|
| Problem solving Guest lecture / keynote speech | <p>- 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.</p> <p>- In the Problem solving seminars students can intervene following the same guidelines commented in the case of the Guest lecture / keynote speech</p> <p>- Students can also contact the teacher by appointment to do virtual tutorials.</p> |

Assessment

| Methodologies | Competencies | 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 presentation mark 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 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. Is a test 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) :The evaluation in the early call opportunity will be carried out by an exam, that covers all the contents and skills of the subject.

The result obtained in this test will coincide with the final mark obtained by the student (100%).

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 (except for those indicated by the teaching team).Students will prove their identity in accordance with current regulations.Fraudulent performance of tests or evaluation activities, once verified, will directly result in the qualification of suspension in the opportunity in which it is committed: the student will be graded with "fail" (numerical grade 0) in the corresponding opportunity of the academic year, both if the infraction is committed in the first opportunity as in the second. For this, their qualification will be modified in the certificate of the first opportunity, if necessary.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

| | |
|----------------------|--|
| Basic | <ul style="list-style-type: none"> - Joaquín Enríquez Díaz, Rocío Rodríguez Padín (2021). Planificación y control de gestión. Reprografía Noroeste - José Ignacio Llorente Olier (2015). Planificación estratégica y control de gestión. Madrid: CEF |
| Complementary | <ul style="list-style-type: none"> - 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 - Joaquín Martínez Navajas (2006). Contabilidad Analítica. Eoi Escuela de Negocios: https://www.eoi.es/es/file/18728/download?token=PxCppzeG - Fariñas Fernández, Francisco (2010). El control de gestión y su aplicación práctica . Tirant biblioteca virtual - Oriol Amat y Pilar Soldevilla (2010). Contabilidad y Gestión de Costes. Barcelona:Profit Editorial |

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

1.- The tests and works of this subject will be requested (whenever possible) in virtual format.2.- Work will be done on the identification and modification of harmful and sexist attitudes and will focus on the means to modify them and promote values ??of respect and equality.3.- Facilitate the full integration of students who, for physical, sensory, psychological or sociocultural reasons, experience difficulties in accessing university life with an adequate purpose, in an equal and beneficial way.4.- Participation in complementary activities (recommended by the teaching team) organized by the University and/or the teaching staff can be valued positively.

(*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.