UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Planning and Management Control

Academic Year 2023/2024

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Business Management

3. Cycle

1st

4. Course Unit

Planning and Management Control (24124)

5. Scientific Area

6. Curricular Year

3rd

7. Type of Curricular Unit / Semester

1st Semester

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8. Class type and workload (work time)

Theoretical classes:	
Practical classes:	
Theoretical-Practical Classes	30,00
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Dr. LUIS FILIPE COSTA TORRES CAPAZ COELHO

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

Transmit the methodological bases of planning, strategic and operational, and their control.

15. Specific Objectives

Learn to identify the critical areas of organizations,
Learn to prepare global plans and budgets for organizations,
Learn to create and develop a system of management indicators,
Learn to set up a management control system
Learn to calculate and interpret deviations.

16. Skills to be acquired

At the end of the semester, students should be able to create a global planning and control system for an organization.

17. Teaching Methodology

Theoretical presentation of concepts and techniques
Practical presentation of techniques
Solving exercises, individually and in groups.

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18. Course Unit Program

1. - The exploration cycle
1.1. - The importance of planning for Management
1.1.1. - Internal diagnosis of the company
1.1.2. - External diagnosis of the company
1.1.3. - Strategic planning
1.1.4. - Operational planning.
1.1.5. - the Balance Scored Card

2. Operational planning (short-term)
2.1. Notion of program
2.2. Notion of budget
2.2.1. Advantages of budgets
2.3. Types of programs
2.4. Types of Budgets
2.5. Monetary and financial budgets
2.6. Forecast Statements
3. Difficulties in implementing Budget Management.

4. Types of Budgeting

5- Forecast Methods
5.1. Least squares
5.2. Arithmetic means
5.3. Moving averages
5.4. Arithmetic statistics

6. Typology of costs

7. The Control
7.1. - Notion and characteristics
7.2. - The Triology of Control
7.3. - The three levels of control within the company
7.4. - Budget Control
7.5. - The Tableau de Bord

19. Assessment Methods

Student attendance;
Class participation;
Calls to the blackboard;
Survey of questions resulting from research/study;
Two assessment tests.

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20. Didactic Resources

Power point
Excel

21. Sustainability Objectives

Sharing resources with students on Moodle;
Use of (students) computers in classes

22. Keywords

Planning,
Programs,
Budgets,
Management control.

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23. Main Bibliography

Author(s):	JORDAN,H., NEVES, João Carvalho das, RODRIGUES, José Azevedo		
Title:	O Controlo de Gestão - Ao Serviço da Estratégia e dos Gestores		
Edition:	11.ª	Year:	2021
Local:	Lisboa		
Publisher:	Àreas Editora		

Author(s):	COELHO, Luís Filipe		
Title:	Sebenta de Planeamento e Controlo de Gestão		
Edition:		Year:	2023
Local:	Lisboa		
Publisher:	Universidade Lusíada		

Author(s):	CAIADO, António Campos Pires		
Title:	Contabilidade Analítica e de Gestão		
Edition:	9.ª	Year:	2020
Local:	Lisboa		
Publisher:	Àreas Editora		

24. Complementary Bibliography

Author(s):	REIS, Henrique, RODRIGUES, Jorge		
Title:	Controlo de Gestão - Ao Encontro da Eficiência		
Edition:	2	Year:	2014
Local:	Lisboa		
Publisher:	Escolar Editora		

Author(s):			
Title:			
Edition:		Year:	
Local:			
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Ficha técnica MIP / MIP Datasheet	
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Autor / Author	Dr. LUIS FILIPE COSTA TORRES CAPAZ COELHO
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
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