



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Planning and Management Control

Academic Year 2026/2027

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

To provide students with the methodological foundations of strategic and operational planning and control.

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 Balanced Scorecard
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. Statistical-arithmetic method
6. Typology of costs
7. The Control
 - 7.1. - Notion and characteristics
 - 7.2. - The Trilogy 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

The Regulations for the Assessment of Knowledge and Skills currently in force will apply continuous assessment includes oral contributions distributed throughout the teaching period, namely through class participation, problem-solving and the discussion of questions arising from independent study, and a final written test.



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20. Didactic Resources

Sharing resources with students on Moodle;
Use of students' computers in class
Power point
Excel

21. Sustainability Objectives

SDG 4 - Development of technical and analytical skills in the areas of planning, budgeting, the use of performance indicators, and management control.

SDG 8 . Preparing students to design planning and control systems that enhance productivity, promote the efficient use of resources, and support the sustainable growth of organizations.

22. Keywords

Planning,
Programs,
Budgets,
Management control.



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23. Main Bibliography

Author(s): JORDAN, Huges., 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: Áreas Editora
ISBN Code: 978-989-9010-03-1

Author(s): LOPES, Ilídio Tomás
Title: Controlo de Gestão - Uma Visão Integrada do Desempenho Empresarial
Edition: 3 Year: 2025
Local: Lisboa
Publisher: Actual Editora
ISBN Code: 978-989-694-840-5

Author(s): CAIADO, António Campos Pires
Title: Contabilidade Analítica e de Gestão
Edition: 9.^a Year: 2020
Local: Lisboa
Publisher: Áreas Editora
ISBN Code: 978-989-9010-01-7

24. Complementary Bibliography

Author(s): FERROLHO, Júlio César
Title: Planeamento e Controlo de Gestão. Uma Visão Estratégica
Edition: 1 Year: 2024
Local: Lisboa
Publisher: Rei dos Livros
ISBN Code: 978-989-565-109-2

Author(s): BORRALHO, Carlos
Title: Sistemas de Planeamento e Controlo de Gestão
Edition: 2 Year: 2023
Local: Lisboa
Publisher: Edições Siiabus



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