

**On our way to the European higher education space—
A proposal for a teaching guide for the management control course
in the business management and administration degree**

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Abstract: In order to adapt curricula to the new European system of credits, ECTS (European Credit Transfer System), it is necessary to previously elaborate a teaching guide. The teaching guide clarifies the subject syllabus making it easier for learners to understand, sets objectives related to the competencies and skills to be acquired, plans activities that should be developed according to new objectives and analyzes the learner workload that involved in these activities. This paper proposes a teaching guide written by the lecturers of management control, a fifth year subject in the Business Management and Administration Degree. For its elaboration, we followed the guidelines in the White Book sponsored by the Spanish National Agency for the Evaluation of Quality and Accreditation, as well as the guidelines for specific curricula used in the institution, together with the lecturers' experience and knowledge in this field.

Key words: higher education; teaching guide; management control

1. Introduction

21 century society is characterised by a globalised world and the introduction of new technologies. These characteristics will affect the process of teaching/learning in higher education since graduate students will face increasing mobility in the labour market and intense knowledge exchange due to the development of new technologies. Furthermore, they will face a changing environment which requires answers based on research generated and transmitted through higher education.

It is widely accepted that the Europe of Knowledge is an irreplaceable factor in social and human development, and the consolidation and enrichment of European citizens. *The Sorbonne Declaration* on 25th May 1998 highlighted the role of universities in the development of European cultural dimensions and established the basis for the construction of the European Higher Education Area (EHEA) as a privileged means to encourage citizen mobility and employability as well as the global development of Europe.

Higher education institutions accepted the challenge and signed *The Bologna Declaration* in 1999 which aimed at greater compatibility and comparability among different existing systems. For that purpose, they agreed

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to achieve the following objectives, necessary for the creation of EHEA by 2010:

- (1) A system of easily readable and comparable degrees;
- (2) A system based essentially on two main cycles: a professionally oriented cycle and a master, doctorate cycle;
- (3) The introduction of a credit system, such as ECTS, as a means to encourage greater mobility among students;
- (4) The facilitation of mobility through the elimination of obstacles that may hinder students and teachers' from exercising their right to move freely;
- (5) European cooperation to insure quality, taking into account the development of comparable criteria and methodologies;
- (6) Promotion of the necessary European dimension in higher education, especially with regard to the elaboration of study programmes, inter-institutional cooperation, mobility programmes and integrated educational, training and research programmes.

The Prague Declaration (2001) reaffirmed the Bologna declaration's commitment and introduced new objectives:

- (1) Promotion of life-long learning;
- (2) Active participation of students;
- (3) The enhancement of the attractiveness of the European Higher Education Area through quality in research and the learning process, a variety of institutions and programmes and cooperation in international education.

Since then, the ministers of signatory countries at the different summits: Berlin 2003, Bergen 2005 and London 2007, have revised the introduction of these objectives and established priorities in order to achieve the EHEA by 2010. The Berlin Communiqué acknowledges that this area is being developed based on the following values: institutional autonomy, academic freedom, equal opportunities and democratic principles.

In order to achieve the objectives above, the following measures should be adopted:

- (1) New teaching methods for comprehensive student education;
- (2) Common methods for assessing and evaluating learning (European Credits—European Credit Transfer System, ECTS);
- (3) Easily understood documents with standardized formats for certificates and titles.

Therefore, the basic elements in the convergence process, as highlighted in the technical report (Pagani, 2002), could be summarised in the European Credit (ECTS) and are related to achieving maximum transparency reflected in appropriate information about university activities (Teaching Guide) and academic results (Diploma Supplement).

Spain, in order to implement the commitments signed at the different summits, has developed the Organic University Law and the frame document on the integration of the Spanish University System into the EHEA, which establishes priorities as the following: the European system of credits (ECTS), the structure of the new higher education studies, the European Diploma Supplement and quality guarantee. In accordance, *The Royal Decree 1044/2003*, of 1st of August was approved, which lays down the procedures for the issuing of the European Diploma Supplement by universities; *The Royal Decree 1125/2003*, of 3rd of September, which establishes the European credit system and grading system in official and valid university degrees; *The Royal Decree 55/2005*, of 21st of January, which establishes university study structure and regulates official Bachelor studies; and *The Royal Decree 56/2005*, of 21st January, which regulates official postgraduate studies.

Finally, the *University organic law 4/2007*, of 12th of April, which modifies the *Organic law 6/2001*, of 21st of December, pledges a firm commitment to the harmonization of higher education systems in the framework of the European Area and contemplates the necessity of a profound reform in the structure and organization of studies, based on three cycles: Bachelors, Masters and Ph.D.. This provides a solution for the university community's desire to set the groundwork for a common area, based on mobility, recognition of qualifications and lifelong learning, all within the context of quality in the Spanish university. Following the principles established by this law, *The royal decree 1393/2007*, of 29th of October, which establishes the regulation of official university studies, strengthens the conception and expression of university autonomy, relaxing the organization of university studies, promoting curricular diversity and allowing universities to make the best possible use of their capacity to innovate, their strong points and their opportunities. In order to achieve these objectives, the design of a degree should reflect not only formative contents, but also incorporate new elements: justification, objectives, student admission, contents, schedule, resources, forecast outcomes and a quality guarantee system.

In this context and due to the fundamental role of Higher Education Institutions (London 2007, RD 1393/2007), the establishment of pilot projects is proposed for adaptation, harmonization or European convergence.

Each institution according to its possibilities takes its first steps towards EHEA, introducing the ECTS credits and the new teaching guides that often incorporate a new learning methodology, along with a procedure for teacher training.

As part of the pilot project carried out in our institution by lecturers of management control in the spring of 2007, we prepared our first teaching guide for the 2007/2008 academic year. Its schedule is described below.

2. Objectives of the *Teaching Guide*

One of the basic elements in the convergence process towards the European Area is the use of a normalised document in bilingual format available on university web pages, which provides information on study programmes, and which is called the *Teaching Guide*. This guide should contain all relevant information about the institution and the study programmes, explaining in detail all of their subjects and credits. It then becomes the basic tool to meet the objective of "promoting European cooperation in quality control through technological development and comparable criteria" established in the *Bologna Declaration*.

In particular, in each of the subjects, the *Teaching Guide* contains a detailed programme based on the principles that guide the convergence principle for the establishment of the European area, and which therefore must (Univ. Jaume I, 2006):

- (1) Express clearly and coherently what learners have to do in order to obtain the credits established in each subject;
- (2) Define those elements that make up curriculum design in a structured and transparent way, paying special attention to the identification of competencies or learning outcomes and to the time and effort needed by learners to reach them;
- (3) Provide comparable platforms and the information necessary for inter-university mobility in the European area.

That is to say, it is necessary to move on from a programme based on scientific knowledge to one accompanied by activities that motivate learners' work with regards to those contents.

Therefore, the *Teaching Guide* will be useful for:

- (1) Guiding the learner's learning, as it offers enough information about what should be learnt, how it will be done, under what conditions and how it will be evaluated;
- (2) Achieving transparency in academic information, as it is a public document;
- (3) Facilitating basic material for the accreditation and quality assessment of both teaching and teacher, as it represents the commitment of the subject teachers and of their department;
- (4) Improving educational quality and innovating teaching, as it is a document that will be reviewed and improved by both teachers and department, and even evaluated by learners;
- (5) Helping the teacher to deal with ECTS credits during this pilot period.

In our institution, the Faculty of Economic and Business Sciences, we began with a pilot project adapting subjects to the European Credit System, which was introduced in market research and marketing techniques, a degree in the second cycle. It was then implanted in the first-year subjects of business administration and in those subjects in the following years whose teachers were willing to participate in the pilot project. In particular, it was the lecturers of management control who decided to develop the *Teaching Guide* so that tasks and activities that were already being done could be scheduled and adapted in order to facilitate learners' participation in the activities and incorporate them into the work scheduled to be done by learners.

3. Analysis of the structure of the *Teaching Guide*

With regards to a *Teaching Guide* outline, there is as of yet no official layout proposal that could be put into effect. The Spanish National Agency Quality Assessment and Accreditation Trust (in Spain Agencia Nacional Española de Calidad y Acreditación, ANECA), in the Teaching Performance Assessment Programme Docencia¹, considers teachers' programming as one of the dimensions that should be taken into account in the assessment of teaching performance and makes reference to: teaching organisation modalities, coordination with other teaching activities, learning and teaching programming for the subjects offered, forecasting outcomes, learning tasks or activities, preparing assessment criteria and methods, and teaching materials and resources. All of these aspects, as will be seen below, make reference to the basic contents proposed in the structure of the *Teaching guide*. However, neither the agency nor the information sources consulted for the assessment mention the *Teaching Guide* document.

Nevertheless, as making university offers comparable and promoting mobility are two of the objectives, it would be necessary to take into account the guidelines established in the document *The Information Package/Course Catalogue* published in *ECTS User's Guide* of the Erasmus Action under the Socrates Programme for the European Credit Transfer System (ECTS), which sets forth in detail the headings that all subjects in every degree should incorporate (see Table 1), and which we compare to the structure used in the teaching guide presented in this paper.

As can be observed in Table 1, on elaborating the *Teaching Guide*, not only were we concerned with comparability but also with the greatest possible degree of transparency in order to provide the most detailed information possible to help learners plan their work. The teachers' participation has been stated very explicitly, but is still flexible as some of the days throughout the course are planned as free time, so that learners can have this time to use for personal work if necessary.

¹ Support programme for the Teaching Activity Assessment of University Teachers. Evaluation Model, 2006, p. 12.

Table 1 Analysis of course description

Information package	Management control teaching guide
1. Course title	Course identifying data: Cycle
2. Course code	It has not been considered
3. Type of course	Course identifying data: Character
4. Level of course	Course identifying data: Cycle
5. Year of study	Course identifying data: Year
6. Annual/semestral	Course identifying data: Course term
7. Number of credits	Course identifying data: Number of theoretical and practical credits
8. Name of lecturer	Lecturer identifying data: Name and group, knowledge field, e-mail, office location and office hours
9. Objectives of the course/competencies	Competencies: Knowledge goals, academic and professional skill objectives, and objectives dealing with attitude and values
10. Prerequisites	Previous knowledge
11. Course contents	Contents
12. Recommended bibliography	Basic and complementary bibliography; magazines
13. Teaching methods	The methodology is described in the summary table of activities
14. Assessment methods	Evaluation system
15. Language of instruction	It was not considered; only given in Spanish.
	Class session data: Timetable for each group and place for lectures
	Analysis of activities and learner's workload
	Class session schedule and tutorials to be done in class time
	Summary table of activities, in which activities, modality, methodology, competencies/objectives and time to be spent on each activity are presented

4. Design of the *Teaching Guide* for management control

4.1 Planning process

The lecturers involved had taught the subject for four years and had defined a teaching-learning methodology that included a series of activities to be done by learners, working in groups, thus completing the practical contents of the subject.

Due to the process of ongoing improvement in the subject syllabus, management control lecturers decided to join the pilot project of adaptation to the European area that was taking place at our institution in the spring of 2007, through programming with ECTS and elaborating a *Teaching Guide* for the 2007/2008 academic year.

We should point out that the contextualisation and basic contents of the subject are clearly defined since it is a compulsory subject in the current curriculum. Moreover, the lecturers had elaborated a programme, published on the website of our institution, which contained a basic description, the knowledge and skills objectives, the list of topics, a brief description of the evaluation system and bibliography.

For this reason, the planning process entailed:

(1) Revision of knowledge and skills objectives with respect to the objectives and/or competencies defined in the White Book of the Bachelor Degree in Economy and Business;

(2) Revision of contents in order to modify them if necessary and adapt them to the new credit system while avoiding overlapping with other subjects;

(3) Revision of activities in order to check that stated objectives and competencies are achieved and that the

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different methodologies needed to fulfil them are used;

- (4) Calculation of ECTS hours;
- (5) Allocation of dedication time to different activities;
- (6) Proposal of activity schedule;
- (7) Revision of evaluation system in order to adapt it to the new methodology.

This process has not been linear but has required that some of the decisions taken be adjusted at a later phase to achieve a guide that is consistent with previously stated objectives, the time available, learners' expectations, the size of the group, etc.

Finally, once learners have finished the official final exam, they have been asked to anonymously complete a questionnaire evaluating the teaching guide. Its analysis is presented in a second paper and the information obtained, together with the research done for the current paper, will be used to revise the guide for the next academic year.

4.2 Course identifying data

Course identifying data correspond to sections 1 to 8 in the information package (see Table 2), as well as data identifying the lecturer and location of lectures. In general, the aspects recommended are included here except for the language of instruction, as it is taught only in Spanish, and the course code, as it is not data for internal use.

We put special emphasis on providing the detailed information about lecturers in order to facilitate learners' service.

Table 2 Management control—Course identifying data

Course identifying data		
Course	Management control	
Descriptors	Basic concepts in Management control. Management control system. Determining factors. Control process. Control structure. Control tools.	
Degree/Qualification	Business administration	
Type of course	Compulsory (LADE) Specific optional (DCE)	
Cycle	Second	
Year of study	5th	
Course term	First semester	
Credits	6 credits (3 theoretical + 3 practical)	
Department	Business management and quantitative methods	
Data identifying lecturer		
Lecturers responsible	Dr. Mercedes Ruiz (group A)	Dr. Pilar Tirado (group B)
Fields of knowledge	Business organization Financial economy and accounting	
E-mail addresses	mruiz@etea.com	ptirado@etea.com
Office	Building I, 2nd floor, Office 26	Building I, 1st floor, Office 21
Office hours	Tuesday from 12:00 to 13:30 Wednesday from 17:00 to 18:30 Thursday from 17:00 to 18:30	Tuesday from 11:00 to 12:00 Tuesday from 16:00 to 17:00 Wednesday from 10:00 to 12:00
Class session data		
Timetable	Group A Mondays from 10:00 to 12:00 Wednesdays from 10:00 to 12:00	Group B Mondays from 17:00 to 19:00 Wednesdays from 17:00 to 19:00
Room	Room 22 (Building III, 3rd floor)	

We have observed that other teaching guides include:

(1) A subject coordinator, which has not been included in our guide as lecturers are already coordinated and each of them is responsible for one group;

(2) Group size or available places, which we have not included as it is an obligatory subject; our institution attempts to balance the number of students in the different groups;

(3) Official exam dates, which are published by the institution before registration so that students can take them into account when registering for a course, as they are free to register in any subject in any year of study, except for their first year at university when they have to register for all the subjects that correspond to the first year.

4.3 Subject objectives and competencies

Competency identification was carried out, as mentioned above, contrasting the competencies identified in the corresponding White book (compiled in a simplified style in annex 1 of RD 1393/2007) and knowledge objectives and skills already identified for our subject, as well as revising objectives from other subject programmes that belong to the same field of knowledge.

Table 3 Competencies in the subject of management control

<p>1. Knowledge objectives:</p> <p>(1) Academic knowledge:</p> <p>To analyse determining variables in the structure and process of management control (organizational design, strategy, environment, organizational culture, human resources, etc.);</p> <p>To study management control tools that have been traditionally used by organizations in order to understand whether objectives were reached and how (responsibility centres, budgets, financial indicators, etc.);</p> <p>To understand limitations of management control based strictly on a financial and quantitative analysis;</p> <p>To broaden insights into management control introducing other instruments that permit a more global, long-term, environmentally focused analysis;</p> <p>To know interrelations among different functions or areas in the organization.</p> <p>(2) Professional knowledge:</p> <p>To have a global vision of the enterprise;</p> <p>To evaluate information concerning the organization;</p> <p>To analyse and propose improvements in business management systems;</p> <p>To apply professional criteria to problem resolution with technical instruments.</p>
<p>2. Skills objectives (intellectual, communication, interpersonal, and management and organization):</p> <p>To foster the capacity for interrelation in the contents of different subjects;</p> <p>To develop research and information search skills;</p> <p>To develop analysis and synthesis skills;</p> <p>To develop the ability to apply theoretical knowledge to practical situations;</p> <p>To develop problem-solving skills;</p> <p>To develop skills related to critical evaluation;</p> <p>To develop listening skills, dialogue and opinion acceptance skills, that is to say, interpersonal skills;</p> <p>To develop team-work skills;</p> <p>To develop IT skills (use of computer programmes, Internet, etc.);</p> <p>To develop spoken and written communication skills.</p>
<p>3. Attitudes and values objectives (professional and personal development):</p> <p>Ability to act according to ethical and socially responsible criteria;</p> <p>Responsibility;</p> <p>Collaboration;</p> <p>Participation;</p> <p>Creativity;</p> <p>Transparency;</p> <p>Motivation for quality.</p>

According to different authors, competencies develop due to the interaction between different components, which are classified into:

- (1) Knowledge, identified with “know”;
- (2) Skills, identified with “know how”;
- (3) Attitudes and values, identified with “know how to behave”.

The curriculum that includes the subject of management control introduces different components as objectives that this subject specifically aims to attain (see Table 3). Academic objectives are differentiated from professional ones; as for skills, those which we considered the most suitable for the content and methodology of our subject included intellectual, communicative, and interpersonal ones and those related to organisation and management; with regard to attitudes and values, we attempted to select those related to professional and personal development, in accordance with the mission defined by our institution which favours the integral development of the learner.

Some authors recommend an analysis of the significance of this subject in attaining a competency. However, we have not carried out such an analysis as it is a pilot project and not all the subjects in the curriculum have developed their guides yet.

In the future, it will be necessary to start working on the coordination of the areas of competency to be developed by all the subjects composing the curriculum.

4.4 Prerequisites

These are identified with the previous knowledge that the learner should have in order to carry out specified tasks without much difficulty when using some aspects or tools. In particular, we define the following:

It is recommended to have already done the following subjects:

- (1) Financial accounting;
- (2) Cost accounting;
- (3) Finance management.

which are subjects that contain the basic concepts necessary to understand the contents and carry out specified tasks in ours.

It is recommended to be able to use, at least at a basic level, the following office software programmes:

- (1) Word processor (word);
- (2) Presentation design (power point);
- (3) Spreadsheet (excel).

which are software programmes that will facilitate the execution of specified tasks in our subject.

4.5 Contents or subject programme

To define the contents, we relied on our experience from previous years, but have attempted to adjust the programme to the objectives/competencies defined above and to learners’ workloads (adaptation to ECTS credits), taking into account that the learner has to learn not only what is fundamental but also basic strategies for life-long learning, one of the objectives set by the Prague Summit for the European Area. The programme has been divided into four units which entail different epigraphs, as can be seen in Table 4.

Some authors recommend providing bibliography with every unit. We do not follow this recommendation in our teaching guide, as bibliography is provided together with the material necessary to prepare theoretical contents.

Table 4 Management control contents/programme

Unit 1: Basics of Control management
1.1 Role of Control in the company
1.2 Purposes of Control management
1.3 Elements in a Management control system
1.4 Controller's role
1.5 Characteristics of current Management control
1.6 Corporate social responsibility and Management control
Unit 2: Management control in responsibility centres
2.1 Definition of responsibility centres
2.2 Cost centres
2.3 Discretionary expense centres
2.4 Income centres
2.5 Profit centres
2.6 Investment centres
2.7 Problems in the control system derived from responsibility centres
2.8 Transfer prices
Unit 3: Budget control as a management tool
3.1 Budget expense plan and process
3.2 Budget techniques
3.3 Budget process
3.4 Advantages and disadvantages of budget process
3.5 Manufacturing control
3.6 Sales control
3.7 General expense control
Unit 4: Balanced scorecard
4.1 Why is a balanced scorecard necessary?
4.2 What is it and how is it developed?
4.3 Perspectives of balanced scorecard
4.4 Contributions of the balanced scorecard as a management control tool.

4.6 Analysis of workload

One of the specific proposals established for integration into the European Area was to use the same measuring unit, the European Credit (ECTS), when structuring curricula. The possibility of using the European Credit gave us a measuring unit equivalent to ten hours of class, and so we started with a subject that had a workload of 6 credits.

There are different models of credit assignation, all of which is based on estimates of the workload that a real learner undertakes to prepare exams and achieve stated objectives in the field of knowledge. According to the conclusions of the project “Tuning Educational Structures in Europe—Calculation of credits in terms of workload”, if the assignation is carried out in isolated subjects, as happens in our case, the position of each subject in the context of the whole degree is not clear. Therefore, each lecturer could overestimate his/her subject and that could lead to too heavy a load for the learner.

According to *RD 1125/2003*, which establishes the credit system, the estimated time for each credit oscillates between 25 and 30 hours, which means that the total workload of our subject ranges from 150 to 180 hours. We decided to consider the equivalence of 25 hours/credit, due to the lack of experience in estimating the learner workload and realising that teachers tend to underestimate it, and so attempting to counteract such a risk.

To distribute the total time between class time and personal work, we followed De Miguel Diaz's research (2004) which analyses how the 40%-60% distribution respectively is equivalent to the situation at our point of departure before introducing ECTS to Spanish higher education. However, as it is a fifth-year subject, we thought that independent and personal work should be encouraged, and thus opted for a 25%-75% distribution, allowing the time distribution for the different tasks shown in Table 5.

Table 5 Analysis of tasks and workload in management control

Number of ECTS credits: 6 credits	
Total hours of work for learner = 6 credits * 25 hours/cred.=150 hours	
Class sessions (attendance hours) (25%): 38 hours (obligatory attendance at 70% of sessions)	
<ul style="list-style-type: none"> • Lectures = 17 hours • Discussion of non-assessable cases = 14 hours • Solution of assessable cases (2 cases * 2 hours) = 4 hours • Assignment presentations = 2 hours • Self-assessments = 1 hour 	
Total	38 hours
Outside the classroom (personal work hours) (75 %) = 112 hours	
<ul style="list-style-type: none"> • Preparation of non-assessable cases unit 1 = 4 cases * 2 hours/case = 8 hours • Preparation of assignment on Social Corporate Responsibility unit 1 = 10 hours • Tutorial on assignment on Social Corporate Responsibility unit 1 = 0.5 hour • Preparation for the presentation of assignment on Social Corporate Responsibility unit 1 = 2 hours • Preparation of assessable case unit 1 = 3.5 hours • Preparation of non-assessable case unit 2 = 4 hours • Preparation of assessable case unit 2 = 4 hours • Tutorial on assessable case unit 2 = 0.5 hour • Preparation of non-assessable case unit 3 = 3 cases * 2 hours / case = 6 hours • Preparation of assessable case unit 3 = 42 hours • Tutorial on assessable case unit 3 = 1 hour • Preparation of non-assessable case unit 3 = 2 hours • Preparation of assessable case unit 4 = 3.5 hours • Exam preparation = 24 hours • Exam execution = 1 hour 	
Total	112 hours

4.7 Task planning and methodology to be applied

For task analysis, we relied on experience from previous years, but the analysis and definition have been completed with an estimation of the time needed for supplementary work outside the classroom, such as: preparation before and after each session, amount of individual work, whether it be a collection and selection of materials, reading and assimilation of materials, bibliographic search, preparation of practical cases, tests and exams, discussion, or elaboration and writing of assignments, etc.

In addition, the methodologies to be applied for the attainment of objectives/competencies have to be taken into consideration.

As regards the methodology to be applied, we had to take into account that we were selecting how to behave in the teaching activities, which at the same time should fulfil the stated objectives. We revised the different methodologies described by De Miguel Díaz and others (2006), summarised in Table 6, and taking into account their finality and our personal experience, we elaborated the proposal described in Table 7 for each of the activities.

We have attempted to use a wide variety of methodologies. In particular, project-based learning was not adopted as it did not seem appropriate for the kind of tasks we had in mind and, on the other hand, we have not adopted the resolution of problems and exercises as we considered that it partially overlaps with problem-based learning, which is a methodology used in all the units that form our programme.

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Table 6 Teaching-learning methods: Description and finality

Method	Finality
Expositive method/lecture	Transmission of knowledge and activation of cognitive processes in learner
Case study	Acquisition of learning through analysis of real or simulated cases
Resolution of problems and exercises	Exercise, test and practice of previous knowledge
Problem-based learning	Development of active learning through resolution of problems
Project-oriented learning	Comprehension of problems and application of knowledge for their resolution
Cooperative learning	Development of active and significant learning in a cooperative way
Learning contract	Development of autonomous learning

Source: De Miguel, M., et al., 2006, p. 23.

Table 7 Summary of the Teaching Guide plan for management control

Activities	Modality	Methodology	Competencies-objectives	Hours
Introduction				2
Unit 1	Lecture	Expositive method	To analyse determining variables in the structure and process of management control. To understand limitations of management control based strictly on a financial and quantitative analysis.	5
Food product case	Workshop (classroom based practical classes)	Case study	To promote the ability to interrelate complementary contents in different subjects. To develop the capacity to put theoretical knowledge into practice.	3
Pilux case	Workshop	Case study	To promote the ability to interrelate contents in different subjects. To develop the capacity to apply theoretical knowledge.	3
Controller figure case	Workshop	Case study	To promote the ability to interrelate complementary contents in different subjects. To develop the capacity to put theoretical knowledge into practice.	3
Railgourmet case	Workshop	Case study	To promote the ability to interrelate complementary contents in different subjects contents from different subjects. To develop the capacity to apply theoretical knowledge.	3
Assessable case unit 1	Study and group work	Cooperative learning Problem-based learning	Professional knowledge. To develop the ability to work in groups and interpersonal skills. Values: responsibility, collaboration, participation and creativity.	5.5
Self-control unit 1	Autonomous and individual study and work	Learning contract	Academic knowledge. Value: responsibility.	0.25
Paper on social corporate responsibility	Study and group work	Cooperative learning Problem-based learning	To develop ability to investigate and search for information. To develop capacity for analysis and synthesis. To develop critical thinking. To develop the ability to work in a team and interpersonal skills. To develop the ability to communicate and the ability to write. Values: capacity for acting ethically, responsibility, collaboration, participation, creativity, transparency and motivation for quality.	10
Tutorial on social corporate responsibility	Tutorial	Cooperative learning Problem-based learning	To develop the ability to listen, to dialogue, to accept opinions, that is to say, interpersonal skills. Values: responsibility and participation.	0.5
Presentation of work on social corporate responsibility	Study and work in groups	Cooperative learning	To develop the ability to work in a team. To develop the ability to communicate as well as listening and writing skills. To develop IT skills. To develop interpersonal skills. Values: responsibility, participation and motivation for quality.	4
Unit 2	Lecture	Expositive method	To study traditional management control tools used by organizations. To study relationships between different functions or areas in the organization.	4

(to be continued)

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Plansur case	Workshops	Case study	To promote the ability to interrelate contents in different subjects. To develop the capacity to put theoretical knowledge into practice. Deductive skills.	8
Self-control unit 2	Autonomous and individual study and work	Learning contract	Academic knowledge. Value: responsibility.	0.25
Assessable case unit 2	Study and work in groups	Cooperative learning Problem-based learning	Professional knowledge. To develop the ability to work in a team and interpersonal skills. To develop the ability to communicate and writing skills. Values: responsibility, collaboration, participation, creativity and motivation for quality.	4
Tutorial assessable case unit 2	Tutorials	Cooperative learning Problem-based learning	To develop capacity for listening, for discussing and accepting opinions, that is to say, interpersonal skills. Values: responsibility and participation.	0.5
Unit 3	Lecture	Expositive method	To study traditional management control tools used by organizations.	3
Paque case	Workshops	Case study	To promote the ability to interrelate contents in different subjects To develop the capacity to apply theoretical knowledge in practice.	11
Self-control unit 3	Autonomous and individual study and work	Learning contract	Academic knowledge. Value: responsibility.	0.25
Assessable case unit 3	Study and work in groups	Cooperative learning Problem-based learning	Professional knowledge. To develop the ability to work in a team. To develop problem-solving skills. To develop IT and interpersonal skills. To develop the ability to communicate and listening and writing skills. Values: responsibility, collaboration, participation, creativity and motivation for quality.	42
Tutorial assessable case unit 3	Tutorials	Cooperative learning Problem-based learning	To develop capacity for listening, for discussing and accepting opinions, that is to say, interpersonal skills values: responsibility and participation.	1
Unit 4	Lecture	Expositive method	To broaden insights into management control introducing other instruments that permit a more global, long-term, environment focused analysis.	3
Laisor case	Workshops	Case study	To promote the ability to interrelate contents from different subjects. To develop the capacity to put theoretical knowledge into practice.	3
Self-control unit 4	Autonomous and individual study and work	Learning contract	Academic knowledge. Value: responsibility.	0.25
Assessable case unit 4	Study and work in groups	Cooperative learning Problem-based learning	Professional knowledge. To develop the ability to communicate and listening and writing skills. Values: responsibility, collaboration, participation and creativity.	5.5
Exam	Autonomous and individual study and work	Learning contract	Academic knowledge. Value: responsibility.	25
Total				150

4.8 Analysis of the coherence of the proposal

The last phase of our plan was the revision of the coherence of our proposal. For that we elaborated Table 7, which attempted to reveal whether the tasks and activities proposed have fulfilled their objectives and check if a balanced workload has been achieved, taking into account the different activities and different areas of competency.

The learner assessment feedback at the end of the year will enable us to obtain information to make any appropriate revisions of the proposal for the 2007/2008 academic year.

4.9 Evaluation system

The evaluation system has been revised according to our experience from previous years and with respect to

the new programming of activities. We have also taken into account the objectives to be achieved by the activities proposed.

Likewise, an alternative assessment system is established for those learners who would like to be evaluated through a final exam, as not all the students can attend lectures and participate in the continuous evaluation system.

The evaluation system is described in Table 8.

Table 8 Evaluation system for management control

The evaluation system consists of two parts:	
(1) Theory (40%) global test at the end of the semester,	
(2) Practice (60%) global test at the end of the semester or group projects with a minimum of 70% class attendance.	
Practice assessment: group projects	
Unit 1: case in classroom	20%
Unit 1: assignment CSR (10% assignment + 5% presentation)	15%
Unit 2: case outside the classroom	20%
Unit 3: case outside the classroom (budget process)	20%
Unit 3: case outside the classroom (budget control)	15%
Unit 4: classroom case	10%
In order to pass the subject it is necessary to have an average result of 5 between theory and practice, 4 being the minimum mark for compensating one part for another.	
A passing result in either of the two parts (theory or practice) will be respected in case the exam needs resitting in September.	

5. Conclusions

As regards the planning and application of the *Teaching Guide* in the 2007-2008 academic year, we could highlight the following:

In general, we are aware that the planning process is not completed, as it is the teaching guide of only one subject and is not immersed in a process planning the curriculum as a whole. Furthermore, we believe that we still need to carry out an evaluation analysis, that is to say, analyse the extent to which the evaluation system promotes the fulfilment of its stated objectives.

As regards lecturers' work: (1) The teaching guide facilitates the coordination of different groups of learners and homogeneity in methodology and in the evaluation system, due to the detailed way in which its objectives, activities, schedule and evaluation system are described. (2) Higher motivation of lecturers because they receive an active answer from learners. (3) Higher quality in teaching, as lecturers need to be up-to-date and involved. (4) The use of new technologies. (5) The increased difficulty and higher workload that the application of ECTS credits implies for the lecturer, even when some tasks are done in small groups, since the number of learners in a class is high. (6) Need for coordination with the rest of the subjects, not only in the definition of objectives but also in the scheduling or timing of tasks. (7) The difficulty implied in the implementation of the teaching guide in this subject, as it is last year's subject and many learners are doing work placement which hinders some of them from attending lectures. (8) Greater complexity for lecturers when assessing, are all skills and abilities defined in the objectives achieved? That is to say, many aspects have to be taken into account for each of the tasks programmed, and the skills and abilities of learners are different; what's more, due to the size of the group, activities have to be carried out in teams of five or six earners, increasing the difficulty in assessment.

As regards learners' work:

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(1) Better formation of learner, both in practical contents and in skills. (2) Development of competencies. (3) Practical formation close to business reality. (4) Assessment of learner's workload in all the components. (5) Active attitude of learners, although in some cases some students can easily take advantage of another's work as many activities are carried out in groups. Interpersonal problems on the teams. (6) Lack of work planning by learners, aggravated by the fact that not all the course subjects have elaborated teaching guides and also because learners do not register exclusively in subjects in the same year of study as management control but also in subjects from previous years. (7) Higher workload, as attendance and participation in practice sessions used to be voluntary, and many students only sat for the final exam. (8) Certain pressure from the very beginning due to continuous evaluation, together with the risk that some learners may reduce their pace once they obtain a mark high enough to pass the subject. (9) Learners that have a job and cannot attend lectures are evaluated through a theoretical and practical final exam, but they do find it harder to pass the subject.

To sum up, we must show our satisfaction with the results obtained with the introduction of the teaching guide, although it is not clear whether the learners themselves have been totally aware of these results observed by the lecturers. Therefore an evaluation through an anonymous questionnaire was carried out, and these results will be presented in another paper.

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