

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b><u>Year and Semester</u></b>	2020 Spring (March 2, 2020 - July 12, 2020)
<b><u>Course Name</u></b>	Advanced Performance Management
<b><u>Course Code</u></b>	ACCA P5
<b><u>Course Type</u></b>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Professional Course (Required) <input checked="" type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Basic Disciplinary Course
<b><u>Course Credits</u></b>	4
<b><u>Course Hours</u></b>	64
<b><u>Prerequisites</u></b>	ACCA F5/SBL301
<b><u>Instructor</u></b>	Catherine Bu
<b><u>Contact Information</u></b>	Office: C203 Tel: (010)83951085 Email: buliya@cueb.edu.cn
<b><u>Office Hour</u></b>	T/W/Th: 3:00-5:00 pm
<b><u>Learning Centre</u></b>	M: 6:00-8:00 pm;    T: 1:00-3:00 pm
<b><u>Grade/Section</u></b>	2017ACCA/Y01/02
<b><u>Course Time/Place</u></b>	Y01/02 T: 10:10—12:00 / 5#206 ; Thu: 8:00-9:50 / 5#206

#### **Textbook**

BPP Learning Media. *ACCA Advanced Performance Management (APM), For exams in September 2018, December 2018, March 2019 and June 2019.* BPP learning Media Ltd, ISBN 9781 5097 16821.

#### **Course Description**

The stated aim of the P5 syllabus is to apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

#### **Student Learning Objectives**

After completing this course, students will be able to:

- ♦ Use strategic planning and controlling models to plan and monitor organizational performance;
- ♦ Assess and identify key external influences on organizational performance;
- ♦ Identify and evaluate the design features of effective performance management information and monitoring systems;
- ♦ Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance;
- ♦ Advise clients and senior management on strategic business performance evaluation and on recognizing

vulnerability to corporate failure.

### **Website Source**

1. <https://www.accaglobal.com>

### **Teaching Methods**

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

### **Grade Criterion**

<b>Component</b>	<b>Weight</b>	<b>Description</b>
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and it should be completed within 15 minutes in class.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	<b>100%</b>	

## Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test	20%	
Final exam		20%
Total	40%	60%

## Grading Policy

A+ 97-100	A 93-96	A- 90-92	B+ 87-89	B 83-86	B- 80-82
C+ 75-79	C 70-74	C- 67-69	D+ 63-66	D 62-60	F 0- 59

## Assessment of Student Performance

### *☞ Self-Study and Reading ability Practice*

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

### *☞ Homework*

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

### *☞ Attendance*

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ♦ Being late for 15 minutes or more is considered an absence.
- ♦ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ♦ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly.

but students are welcome to continue attending classes.

- ♦ An incomplete grade (I) will be considered in case of medical or family emergencies.

### *☞ Participation*

- ♦ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ♦ Students should also use office hours to ask questions or talk with the instructor for good

communication and effective learning.

- ♦ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ♦ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ♦ All above behaviors will be solely evaluated by the instructor for scoring.

#### *☞ Textbook*

Students must bring the textbook to class.

### Course Outline

Week	Topics
1	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 1 Strategic management accounting               <ul style="list-style-type: none"> <li>• The role of performance management on strategic level</li> <li>• Strategic models</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 1 Strategic management accounting               <ul style="list-style-type: none"> <li>• Benchmarking</li> <li>• Exercises for Ch1: Kit Q1</li> </ul> </li> </ul>
2	<ul style="list-style-type: none"> <li>● Chapter 2 Performance hierarchy               <ul style="list-style-type: none"> <li>• Mission, objectives, CSF and KPIs</li> <li>• Planning and Controlling at different levels</li> <li>• Exercises for Ch1: Kit Q4</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 3 Performance management and control of the organization               <ul style="list-style-type: none"> <li>• Budget models</li> <li>• Responsibility and controllability</li> </ul> </li> <li>● Exercises for Ch3: Kit Q5&amp;Q6</li> </ul>
3	<ul style="list-style-type: none"> <li>● Chapter 4a Organisational change               <ul style="list-style-type: none"> <li>• BPR</li> <li>• Structure, culture and strategy</li> <li>• Business integration</li> <li>• Exercises for Ch4: Kit Q9</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 4b Environmental and ethical issues               <ul style="list-style-type: none"> <li>• Stakeholders and business performance</li> <li>• Social and ethical issues</li> <li>• Environmental issues</li> </ul> </li> <li>● Exercises for Ch4: Kit Q24</li> </ul>
4	<ul style="list-style-type: none"> <li>● Chapter 5 Impact of Risk and Uncertainty               <ul style="list-style-type: none"> <li>• Risk and uncertainty</li> <li>• PESTEL</li> </ul> </li> <li>● Exercises for Ch5: Kit Q21</li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 6 Performance measurement systems and reports               <ul style="list-style-type: none"> <li>• Management accounting information needs</li> <li>• Lean management information systems</li> </ul> </li> </ul>
5	<ul style="list-style-type: none"> <li>● Chapter 6               <ul style="list-style-type: none"> <li>• Design management accounting systems</li> <li>• Information and responsibility accounting</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 6               <ul style="list-style-type: none"> <li>• Sources of information</li> <li>• Costs of information</li> <li>• IT and information recording, processing, reports</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>● Exercises for Ch6: Kit Q14&amp;Q15</li> </ul>
6	<ul style="list-style-type: none"> <li>● Chapter 7 Strategic performance measures in the private sector <ul style="list-style-type: none"> <li>• shareholder benefits in the private sector</li> <li>• Financial analysis</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 7 <ul style="list-style-type: none"> <li>• Short-run and long-run financial performance</li> <li>• Comparisons of accounting figure</li> </ul> </li> </ul>
7	<ul style="list-style-type: none"> <li>● <b>Quiz 1</b></li> <li>● Chapter 8 Division performance <ul style="list-style-type: none"> <li>• Divisional structure and performance measures</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 8 Transfer pricing issues <ul style="list-style-type: none"> <li>• different scenarios for transfer pricing issues</li> </ul> </li> <li>● Exercises for Ch8: Kit Q21</li> </ul>
8	<ul style="list-style-type: none"> <li>● Chapter 9 Strategic performance measures in not-for-profit organizations <ul style="list-style-type: none"> <li>• performance measures in not-for-profit organizations</li> <li>• VFM</li> </ul> </li> <li>● Exercises for Ch9: Kit Q25</li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 10 Non-financial performance indicators <ul style="list-style-type: none"> <li>• significance of non-financial performance indicators</li> <li>• interpreting data about qualitative issues</li> <li>• branding and brand awareness</li> </ul> </li> <li>● Exercises for Ch10: Kit Q4</li> </ul>
9	Mid Review
	● <b>Case Study</b>
10	<ul style="list-style-type: none"> <li>● Chapter 11 The role of quality in performance measurement systems <ul style="list-style-type: none"> <li>• Quality management and performance management</li> </ul> </li> <li>● Exercises for Ch11: Kit Q30</li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 11 <ul style="list-style-type: none"> <li>• good information and good management information systems</li> <li>• six sigma and quality improvement</li> </ul> </li> <li>● Exercises for Ch11: Kit Q33</li> </ul>
11	<ul style="list-style-type: none"> <li>● Chapter 12 Strategic HRM issues <ul style="list-style-type: none"> <li>• Strategic HRM</li> <li>• Reward management and reward schemes</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 12 <ul style="list-style-type: none"> <li>• Materials mix and yield variances</li> <li>• Sales mix and quality variances</li> </ul> </li> <li>● Exercises for Ch12: Kit Q41</li> </ul>
12	<ul style="list-style-type: none"> <li>● Chapter 13 Alternative views of performance measurement and management <ul style="list-style-type: none"> <li>• The balanced scorecard</li> <li>• The performance pyramid</li> <li>• Building blocks</li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 13 Alternative views <ul style="list-style-type: none"> <li>• activity-based management</li> <li>• VBM</li> </ul> </li> <li>● Exercises for Ch13: Kit Q30</li> </ul>
13	<ul style="list-style-type: none"> <li>● Chapter 14 Strategic performance issues in complex business structures <ul style="list-style-type: none"> <li>• Strategic performance in complex business structures</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• different business models on performance management</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Quiz 2</b></li> <li>● Exercises for Ch14: kit Q50</li> </ul>
14	<ul style="list-style-type: none"> <li>● Chapter 15 Predicting and preventing corporate failure               <ul style="list-style-type: none"> <li>• organizational survival and life cycle issues</li> <li>• predicting business failure</li> <li>• evaluating corporate failure prediction models</li> </ul> </li> <li>● Exercises for Ch15: kit Q51</li> </ul>
	<ul style="list-style-type: none"> <li>● Chapter 15 Predicting and preventing corporate failure               <ul style="list-style-type: none"> <li>• performance improvement</li> <li>• improvement strategies</li> </ul> </li> <li>● Exercises for Ch15: kit Q53</li> </ul>
15	Presentation I (2-3 groups)
	Presentation II (2-3 groups)
16	Final Review
	Final Review
17	Final Exams
18-20	Sophomore student's Social Practice

*Note: Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams.*

### **Teacher's Office Hour**

- ♦ The instructor's office hour is shown in the front of the office door.
- ♦ Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ♦ The time can be scheduled by instructors or students, or both.

### **Cheating and Plagiarism**

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

### **Important Dates**

<b>Spring Semester, 2020</b>	<b>February 23, 2019— July 12, 2019</b>
February. 23	Registration
February. 24	Classes Begin
February. 28	Last Day to Drop or Add a course
Apr. 4	Qing Ming Festival
Apr. 17	Spring Sports
Apr. 20-24	Mid-term Test (tentative)
May 1	Labor Day
May 11-15	Summer School Registration (tentative)
June 15-19	Sophomore and Junior students' Final Exam

June 22 - July 12	Sophomore and Junior students' Social Practice, Summer School
June 25	Dragon-Boat Festival
June 27 – July 10	Revision and Final Exam Period
July 13	Summer Vacation Begins

**Note:**

1. *Over the course of the semester, every attempt will be made to follow the daily schedule listed in the syllabus. However, depending on overall class progress, the syllabus may be adjusted. Any departures from the syllabus will be announced in class.*
2. *Due to the novel coronavirus epidemic, online teaching methods would be used for a period of time. Any adjustments may be made to the traditional teaching methods and original course schedule.*

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**Instructor:** \_\_\_\_\_

**Department Head:** \_\_\_\_\_

