
Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2020 Spring (March 2, 2020 - July 12, 2020)
<u>Course Name</u>	Performance Management
<u>Course Code</u>	ACCA F5
<u>Course Type</u>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input checked="" type="checkbox"/> Basic Disciplinary Course
<u>Course Credits</u>	4
<u>Course Hours</u>	64
<u>Prerequisites</u>	ACCA F2 Management Accounting
<u>Instructor</u>	Amy Zheng/Catherine Bu
<u>Contact Information</u>	Office: C204/C203 Tele: (010)83951085 Email: zhengzheng@cueb.edu.cn/buliya@cueb.edu.cn
<u>Office Hour</u>	T/W/Th: 3:00-5:00 pm
<u>Learning Centre</u>	M: 6:00-8:00 pm; T: 1:00-3:00 pm
<u>Grade/Section</u>	2019ACCA1 Y01/Y02
<u>Course Time/Place</u>	Y02 M: 13:30 -15:20 / A105 W: 10:10-12:00 / A105

Textbook

ACCA Performance management (PM), For exams in September 2019, December 2019, March 2020 and June 2020, 12th edition. BPP learning Media Ltd, ISBN 9781 5097 2405 5.

Reference Book

ACCA Performance management (PM), Valid for September 2019, December 2019, March 2020 and June 2020. Kaplan Publishing UK, ISBN978-1-78740-379-0.

Course Description

This course aims to develop knowledge and skills in the application of management accounting techniques. It covers a number of specialist techniques, decision making, budgeting and standard costing, concluding with how business performance should be managed and controlled.

PM is the middle exam in the management accounting section of the qualification structure. Management Accounting (MA) concerns just techniques and Advance Performance Management (APM) thinks strategically and considers environmental factors. PM requires you to be able to apply techniques and think about their impact on the organization.

Student Learning Objectives

After completing this course, students will be able to:

- ♦ Identify and discuss the information, systems and developments in technology required for

organisations to manage and measure performance.

- ♦ Explain and apply cost accounting techniques.
- ♦ Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- ♦ Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action
- ♦ Assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalised business and the importance of allowing for external aspects.

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

Component	Weight	Description
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
Total	100%	

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

Exam Schedule

Midterm Test: April 20-24, 2020 (tentative);

Final Exam: June 27- July 10, 2020 (tentative)

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 discussions; 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.

Topical Course Outline

Week	Topics
1	<ul style="list-style-type: none"> ● Syllabus ● Chapter 1&2 <ul style="list-style-type: none"> • Introduction to planning, control and decision-making • Management accounting information • Big data
	<ul style="list-style-type: none"> ● Chapter 3 <ul style="list-style-type: none"> • Revision of absorption costing • Marginal costing ● Exercises for Ch3
2	<ul style="list-style-type: none"> ● Chapter 4a <ul style="list-style-type: none"> • Activity based costing ● Exercises for Ch4
	<ul style="list-style-type: none"> ● Chapter 4b <ul style="list-style-type: none"> • Target costing ● Exercises for Ch4
3	<ul style="list-style-type: none"> ● Chapter 4c <ul style="list-style-type: none"> • Life cycle costing ● Chapter 4d <ul style="list-style-type: none"> • Throughput accounting ● Exercises for Ch4
	<ul style="list-style-type: none"> ● Chapter 4e <ul style="list-style-type: none"> • Environmental accounting ● Exercises for Ch4
4	<ul style="list-style-type: none"> ● Chapter 5 <ul style="list-style-type: none"> • Single-product break-even analysis • Multi-product break-even analysis ● Exercises for Ch5

	<ul style="list-style-type: none"> ● Chapter 6 <ul style="list-style-type: none"> • limiting factor analysis • The graphical method • Slack and surplus ● Exercises for Ch6
5	<ul style="list-style-type: none"> ● Chapter 6 <ul style="list-style-type: none"> • Pricing policy and the market • Demand • The profit-maximizing price/ output level
	<ul style="list-style-type: none"> ● Chapter 7 <ul style="list-style-type: none"> • Decisions to increase production and sales • Price strategies ● Exercises for Ch7
6	<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Identifying relevant costs • Make or buy decisions • Outsourcing
	<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Further processing decisions • Shutdown decisions ● Exercises for Ch8
7	<ul style="list-style-type: none"> ● Chapter 9 <ul style="list-style-type: none"> • Risk and uncertainty • Probabilities and expected value • Other decision rules
	<ul style="list-style-type: none"> ● Chapter 9 <ul style="list-style-type: none"> • Decision trees • Sensitivity analysis ● Exercises for Ch9
8	<ul style="list-style-type: none"> ● Quiz 1 ● Chapter 10 <ul style="list-style-type: none"> • Revision – Objectives of budgeting systems • Planning and control in the performance hierarchy
	<ul style="list-style-type: none"> ● Chapter 10 <ul style="list-style-type: none"> • Incremental budgeting • Fixed and flexible budgeting
9	<ul style="list-style-type: none"> ● Mid Review (tentative)
	<ul style="list-style-type: none"> ● Midterm Test (tentative)
10	<ul style="list-style-type: none"> ● Chapter 10 <ul style="list-style-type: none"> • Zero-based budgeting • Activity based budgeting
	<ul style="list-style-type: none"> ● Chapter 10 <ul style="list-style-type: none"> • Rolling budget • Beyond budgeting ● Exercises for Ch10
11	<ul style="list-style-type: none"> ● Chapter 11 <ul style="list-style-type: none"> • High-low method • Learning curves ● Exercises for Ch11
	<ul style="list-style-type: none"> ● Chapter 12 <ul style="list-style-type: none"> • The use of standard costing • Deriving standards

	<ul style="list-style-type: none"> ● Exercises for Ch12
12	<ul style="list-style-type: none"> ● Chapter 13 <ul style="list-style-type: none"> • Operating statements • Investing variances
	<ul style="list-style-type: none"> ● Chapter 13 <ul style="list-style-type: none"> • Materials mix and yield variances • Sales mix and quality variances ● Exercises for Ch13
13	<ul style="list-style-type: none"> ● Chapter 14 <ul style="list-style-type: none"> • Revising a budget or standard cost • Planning and operational variances ● Exercises for Ch14
	<ul style="list-style-type: none"> ● Chapter 15 <ul style="list-style-type: none"> • Using variance analysis • Behavioural implications ● Exercises for Ch15
14	<ul style="list-style-type: none"> ● Chapter 16 <ul style="list-style-type: none"> • Financial performance indicators • Non-financial performance indicators • Short-termism and manipulation
	<ul style="list-style-type: none"> ● Chapter 16 <ul style="list-style-type: none"> • The balanced scorecard • Building block model ● Exercises for Ch16
15	<ul style="list-style-type: none"> ● Chapter 17 <ul style="list-style-type: none"> • Return on investment • Residual income
	<ul style="list-style-type: none"> ● Chapter 17 <ul style="list-style-type: none"> • Transfer pricing ● Exercises for Ch17
16	<ul style="list-style-type: none"> ● Chapter 18 <ul style="list-style-type: none"> • Performance measurement in not for profit organisations • Value for money • NFPIs
	<ul style="list-style-type: none"> ● Chapter 18 <ul style="list-style-type: none"> • Target setting in qualitative areas ● Exercises for Ch18 ● Quiz 2
17	Final Review
	Final Review
18	Presentation I (3-4 groups)
	Presentation II (3-4 groups)

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

Spring Semester, 2020	February 23, 2019— July 12, 2019
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 Vocation 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.*

Instructor: _____

Department Head: _____

