

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2023 Fall						
Course Name	Performance Management						
Course Code	ACCAF5						
Course Type	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Basic Disciplinary Course <input checked="" type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Professional Course (Expanded) <input type="checkbox"/> Professional Course (Advanced)						
Course Credits	4						
Course Hours	Total Hours	Class	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<input type="checkbox"/> Freshman <input checked="" type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior						
	<input checked="" type="checkbox"/> Business Administration (Accounting)						
	<input type="checkbox"/> Information Management and Information Systems (Finance)						
Prerequisites	ACCAF2						
Instructor	Zheng Zheng						
Contact Information	Office: C204						
	Tele: (010)8395 1085						
	Email: zhengzheng@cueb.edu.cn						
Office Hour	M:8:00-9:35&11:35-12:20;T:8:00-9:35;W:11:35-12:20						
Learning Centre	M:13:30-15:05(offline); Th:18:00-20:00(online)						
Grade/Section	2022ACCA1/Y01; 2022ACCA2/Y02						
Course Time/Place	Y01 T:9:55-11:30; W:8:00-9:35; F:9:55-11:30/B310 Y02 M:9:55-11:30; W:9:55-11:30; F:13:30-15:05/B307						
Textbook	1. F5 Performance management textbook 2. F5 Performance management practice kits						

Reference Book

ACCA Performance management (PM), Valid for September 2023, December 2023, March 2023 and June 2023. Kaplan Publishing UK.

Course Description

This course is designed to develop students' knowledge and skills in the application of management accounting techniques. It covers a number of costing techniques, decision-making, budgeting systems, concluding with how business performance should be managed and controlled.

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

Student Learning Objectives

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> ◆ Identify the information systems and developments in technology required for organizations to manage and measure performance. ◆ Describe different costing techniques. ◆ Explain the advantage and disadvantage of different budgetary systems.
Capability	<ul style="list-style-type: none"> ◆ Apply appropriate 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. ◆ Develop budgets using appropriate methods for planning and control in different types of organization. ◆ Apply standard costing systems and variance analysis to measure business performance and to take control 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.
Mindset	<ul style="list-style-type: none"> ◆ Be logical in the process of decision making for a business. ◆ Apply critical thinking in the process of business performance measurement.

Website Source

<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 (CBE Exam)	40%	All the students are required to take the ACCA CBE examination. Students who pass the exam will get a full mark on final paper. Students who fail the exam, final paper grade = 40* (exam score/60).
Homework	10%	Most of the assigned homework is taken from the exercises in the textbook and practice kits. Assignments will be collected at the clearly stated date. Late assignments will not be accepted.
Quizzes	20%	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	10%	
Quizzes	20%	
Presentation		10%
Final exam		40%
Total	40%	60%

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.

Topical Course Outline

Week	Topics	Platform	Homework
1	<ul style="list-style-type: none"> ●Syllabus ●Chapter4 • Target costing ●Exercises for Chapter 4 	Classroom & Xuexitong	Homework for Ch4
	<ul style="list-style-type: none"> ●Chapter 3 • Activity based costing 	Classroom & Xuexitong	Homework for Ch3
	<ul style="list-style-type: none"> ●Chapter 5 • Life cycle costing ●Exercises for Chapter 3&5 	Classroom & Xuexitong	Homework for Ch5
2	<ul style="list-style-type: none"> ●Chapter 6 •Throughput accounting 	Classroom & Xuexitong	Homework for Ch6
	<ul style="list-style-type: none"> ●Chapter 9 • Limiting factor analysis 	Classroom & Xuexitong	Homework for Ch9
	<ul style="list-style-type: none"> ●Exercises for Chapter 6&9 	Classroom & Xuexitong	——
3	<ul style="list-style-type: none"> ●Chapter 8 • Cost volume profit analysis 	Classroom & Xuexitong	Homework for Ch8
	<ul style="list-style-type: none"> ●Exercises for Chapter 8 	Classroom & Xuexitong	——
	<ul style="list-style-type: none"> ●Chapter 11 • Relevant costing 	Classroom & Xuexitong	——
4	<ul style="list-style-type: none"> ●Chapter 11 • Short-term decisions 	Classroom & Xuexitong	Homework for Ch11
	<ul style="list-style-type: none"> ●Exercises for Chapter 11 	Classroom & Xuexitong	Homework for Ch11
	National Day Holiday		——
5	National Day Holiday		——
	National Day Holiday		——
	National Day Holiday		——
6	<ul style="list-style-type: none"> ●Chapter 10 • Pricing decisions ●Exercises for Chapter 10 	Classroom & Xuexitong	Homework for Ch10
	<ul style="list-style-type: none"> ●Chapter 12 • Attitude to risk • Pay-off tables • Decisions trees ●Exercises for Chapter 12 	Classroom & Xuexitong	Homework for Ch12
	<ul style="list-style-type: none"> ●Chapter 13 • Top-down and bottom-up budgeting • Fixed and flexible budge 	Classroom & Xuexitong	Homework for Ch13
7	<ul style="list-style-type: none"> ●Chapter 13 	Classroom & Xuexitong	Homework for Ch13

	<ul style="list-style-type: none"> • Incremental budgeting ● Exercises for Chapter 13 		
	<ul style="list-style-type: none"> ● Chapter 13 • Zero-based budgeting ● Exercises for Chapter 13 	Classroom & Xuexitong	Homework for Ch13
	<ul style="list-style-type: none"> ● Chapter 13 • Rolling budget ● Exercises for Chapter 13 	Classroom & Xuexitong	Homework for Ch13
8	<ul style="list-style-type: none"> ● Chapter 14 • High low method • Learning curve theory ● Exercises for Chapter 14 	Classroom & Xuexitong	Homework for Ch14
	<ul style="list-style-type: none"> ● Chapter 15 • Standard costing ● Exercises for Chapter 15 	Classroom & Xuexitong	Homework for Ch15
	<ul style="list-style-type: none"> ● Chapter 16 • Mix and yield variances • Sales mix and quantity variances 	Classroom & Xuexitong	Homework for Ch16
9	<ul style="list-style-type: none"> ● Chapter 17 • Planning and operational variances 	Classroom & Xuexitong	Homework for Ch17
	<ul style="list-style-type: none"> ● Chapter 18 • Performance analysis and behavioural analysis ● Exercises for Chapter 18 	Classroom & Xuexitong	Homework for Ch18
	<ul style="list-style-type: none"> ● Exercises for Chapter 16-18 	Classroom & Xuexitong	
10	<ul style="list-style-type: none"> ● Chapter 19 • The balance scorecard ● Exercises for Chapter 19 	Classroom & Xuexitong	Homework for Ch19
	<ul style="list-style-type: none"> ● Chapter 19 • Building block model ● Exercises for Chapter 19 	Classroom & Xuexitong	Homework for Ch19
	<ul style="list-style-type: none"> ● Chapter 20 • ROI & RI ● Exercises for Chapter 20 	Classroom & Xuexitong	Homework for Ch20
11	<ul style="list-style-type: none"> ● Chapter 20 • Transfer pricing ● Exercises for Chapter 20 	Classroom & Xuexitong	Homework for Ch20
	<ul style="list-style-type: none"> ● Chapter 21 • Value for money ● Exercises for Chapter 21 	Classroom & Xuexitong	Homework for Ch21
	<ul style="list-style-type: none"> ● Comprehensive exercises ● Q&A 	Classroom & Xuexitong	—
12	ACCA-F5 energizer (Bilingual)		—
	ACCA-F5 energizer (Bilingual)		—
	ACCA-F5 energizer (Bilingual)		—
13	Revision/Q&A		—
	Revision/Q&A		—
	Revision/Q&A		—
14	Global Examination		—
	Global Examination		—
	Global Examination		—

16	Presentation		—
	Presentation		—
	Presentation		—

Note: 1. 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; 2. A review in Chinese may be held each week for around 15 minutes in class if needed and a final review in Chinese will be held at the end of the teaching weeks.

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

Midterm Test	Week 9 or 10
Final Exam	Week 18 or 19 (Refer to the notice of the Academic Affairs Office)

Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor: _____

Department Head: _____

