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**Capital University of Economics and Business**  
**Overseas Chinese College**  
**Course Syllabus**

**Course Title:** Advanced Performance Management  
**Course Code:** ACCAP5  
**Semester:** 2021 Spring (March 1, 2021— July 18, 2021)  
**Course Type:**  General Education (Required)  General Education (Elective)  
 Professional Course (Required)  Professional Course (Elective)  
 Basic Disciplinary Course  
**Course Credit:** 4  
**Course Hours:** 64  
**Prerequisites:** ACCA F5/SBL301  
**Instructor:** **Professor Catherine Bu**  
E-mail: buliya@cueb.edu.cn  
Office Hours: Mon. 10:00-12:00 am; Wed. 3:00-5:00 pm  
Thu. 1:00-3:00 pm  
Learning Center: Tue. 10:00-12:00 am;  
Wed. 6:00-8:00 pm  
**Office Number** Room C203, Telephone: 83951085

**Textbook:** Paper P5 Advanced Performance Management (2020-2021),  
*published by BPP Learning media Ltd.*

**Grade/Section:** 2018ACCA/Y01/02

<b>Class:</b>	Section	Time	Location
	Y01	Mon. 3:40-5:30 pm Wed. 10:10-12:00 am	5#212 5#212
	Y02	Mon. 1:30-3:20 pm Wed. 8:00-9:50 am	5#212 A#105

### **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.

### **Course Objective**

On successful completion of this course, students should be able to:

1. Use strategic planning and control models to plan and monitor organizational performance.
2. Assess and identify key external influences on organizational performance
3. Identify and evaluate the design features of effective performance management information and monitoring systems.
4. Apply appropriate strategic performance measurement techniques in evaluating and

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improving organizational performance

5. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure.

### **Teaching Method**

This course contains lectures, class discussions, homework, quizzes, presentation and exams.

### **Study Time**

To do well in this course, you need to devote time outside of class for practice and proper preparation. A typical student needs 8 hours of no-class time each week during a regular 16-week semester. I encourage all of you to do all assigned homework and practice extra problems.

### **Instructor's Office Hours**

During office hours, students may check homework solutions, ask question, and discuss any other aspect of the course with the instructor. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the instructor at a time that is more convenient. Students are supposed to discuss their study process with their instructor at least once every two weeks. Unable to do so will result in a lower participation score.

### **Attendance and Class Participation**

Regular attendance and class participation are expected of all students. Because the course covers great deal of material, attending every class session is very important for performing well. Attendance which is less than  $\frac{2}{3}$ (42credit hours) of the total teaching hours (64 credit hours) will cause an F (a failing grade) directly.

Group discussions of the course material are an important part of the learning process in this course. Students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, delivering presentations or contributing in other ways to class discussion.

### **Homework Assignments**

If you do not attempt to complete the assigned homework, it is likely that your performance in the course will suffer. Homework assignments are taken from the Exercises in the textbook. It is expected that homework assignments will be completed prior to the start of class. The answers need not be correct. Homework will be evaluated as complete if all parts of the assignment have been attempted and all work is shown. Assignments will be collected at the beginning of class and late assignments will not be accepted. Graded homework should be well kept.

### **Quizzes and Examinations**

There will be quizzes during the semester. Quizzes may or may not be announced in

advance. Quizzes will test your knowledge of both concepts and the application of those concepts. Midterm exam and final exam may be composed of multiple-choice questions, short answer questions, essay questions, problems. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.

### **Presentation**

Each student is expected to give a presentation. The topic can be selected from the textbook or lectures. A summary relating to the topic is required before your presentation.

### **Classroom Policies**

1. No eating, cellular phones, electronic dictionaries, smoking, chatting in class.
2. **Please speak in English** rather than Chinese in class.
3. No electronic dictionary in class.
4. Students are not allowed to attend class **without textbooks**.
5. Stand up when answering questions.
6. Respect classmates' ideas, opinions, and questions of your classmates.
7. You are welcome to visit the instructor's office in his/her office hours.
8. All your classroom involvement, performance and after-class communications with instructor will affect your participation score.
9. **Group work is required in and after class. Cooperation and communication among students are encouraged.**

### **Academic dishonesty**

Any student caught cheating on homework assignments or tests will receive an automatic grade of zero on that assignment. A second violation will result in disciplinary action in accordance with university policy. Any type of cheating on the midterm or final exam will result in a nullification of the exam paper.

### **Other Requirements**

Please address your teacher as Professor

All students should read the textbook at least 2times before exams.

All students need to prepare a reading report according to the documents issued by the lecturer.

### **Course Evaluation**

	Before Midterm	After Midterm
Attendance and participation	10%	10%
Assignments	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test		

Final exam		40%
Total	20%	80%

A+ (100-97, Superior)	A (96-93)	A-(92-90)	B+ (89-87)
B (86-83, Good)	B- (82-80)	C+ (79-75)	C (74-70, competent)
C- (69-67)	D+ (66-63)	D (62-60)	F = failure (59 and below)

### Course Outline

Week	Contents
1	* Syllabus * Chapter 1 Strategic management accounting □ The role of performance management on strategic level
	*Chapter 1 Strategic management accounting □ Strategic models □ Benchmarking
2	*Chapter 2 Performance hierarchy □ Mission, objectives, CSF and KPIs □ Planning and Controlling at different levels
	*Chapter 3 Performance management and control of the organization □ Budget models □ Responsibility and controllability
3	*Chapter 4a Organizational change □ BPR □ Structure, culture and strategy □ Business integration
	*Chapter 4b Environmental and ethical issues □ Stakeholders and business performance □ Social and ethical issues □ Environmental issues
4	*Chapter 5 Impact of Risk and Uncertainty □ Risk and uncertainty □ PESTEL
	*Chapter 6 Performance measurement systems and reports □ Management accounting information needs □ Lean management information systems
5	*Chapter 6 □ Design management accounting systems □ Information and responsibility accounting
	*Chapter 6 □ Sources of information □ Costs of information □ IT and information recording, processing, reports

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

	<input type="checkbox"/> different business models on performance management
	*Quiz 2 * Exercises for Ch14: kit Q50
14	* Chapter 15 Predicting and preventing corporate failure <input type="checkbox"/> organizational survival and life cycle issues <input type="checkbox"/> predicting business failure <input type="checkbox"/> evaluating corporate failure prediction models
	* Chapter 15 Predicting and preventing corporate failure <input type="checkbox"/> performance improvement <input type="checkbox"/> improvement strategies
15	Presentation I (2-3groups)
	Presentation II (2-3 groups)
16	Final Review
	Final Review
17	Final Exams
18-20	Sophomore student's Social Practice

**Note:**

*In the first 3 weeks, Tengxun Meeting. Yunbanke and the Wechat group will be used as the main teaching methods. Tengxun Meeting will be used as the main study platform to organize the study activities. Yunbanke will be mainly used to upload PPTs and release some study materials. The Wechat group will be mainly used to inform the students daily study activities and tasks. When classes shift back to school, Yunbanke will be still used for releasing study materials.*

*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.*

## 2021 Spring Important Dates

Spring Semester, 2021	Feb 28, 2021— July 18, 2021
Feb. 28	Registration
Mar. 1	Classes Begin
Apr.4	Qing Ming Festival
Apr.16	Spring Sports
Apr.26 -30	Midterm Test (tentative)
May 1	Labor Day

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June 14	Dragon-Boat Festival
June 21-25	Final Exams for Sophomores and Juniors
June 28-July18	Social Practice for Sophomores and Juniors (tentative)
July 3-11	Revision (Freshmen)
July 12-16	Final Exam Period (Freshmen)
July 19	Summer Vacation Begins