

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2023 Spring (Feb.13-Jul.2)
<u>Course Name</u>	Advanced Performance Management (AMP)
<u>Course Code</u>	ACCAP5
<u>Course Type</u>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Basic Disciplinary Course <input type="checkbox"/> Professional Course (Required) <input checked="" type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Professional Course (Expanded)
<u>Course Credits</u>	4
<u>Course Hours</u>	64
<u>Prerequisites</u>	ACCA F5/SBL301
<u>Instructor</u>	Liya Bu (Catherine Bu)
<u>Contact Information</u>	Office: C203 Tele: (010)83951085 Email: buliya@cueb.edu.cn
<u>Office Hour</u>	Catherine Bu: T/TH 9:35-12:20am
<u>Learning Centre</u>	Catherine Bu: M 13:30-15:05pm; F 18:00-20:00pm
<u>Grade/Section</u>	2020ACCA/Y01/02
<u>Course Time/Place</u>	Y01 T/TH 8:00-9:35/慎思楼 111 Y02 W 8:00-9:35; F 9:55-12:20/慎思楼 111

Textbook

BPP Learning Media. *ACCA Advanced Performance Management (APM), For exams from 1 Sep. 2022 to 31 Aug. 2023*. BPP Learning Media. ISBN 9781 5097 46071

Course Description

“Advanced Performance Management” is a course of ACCA students major in business administration. This course will help students to use strategic planning and control models to plan and monitor organizational performance, identify and assess key external influences on organizational performance, identify and evaluate the design features of effective performance management information and monitoring systems and apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance.

This course 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:

Knowledge

- ◆Use strategic planning and controlling models to plan and monitor organizational performance;

- ◆ Identify and evaluate the designed features of effective performance management information and monitoring systems;

Capability

- ◆ Assess and identify key external and internal influences on organizational performance;
- ◆ Apply appropriate strategic performance measurement techniques for evaluating and improving organizational performance.

Mindset

- ◆ Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure and organizational performance;
- ◆ Establish the integrity and objectivity in business workplace;
- ◆ Be logical, ethical, methodical, consistent and accurate;
- ◆ Apply critical thinking in the process of decision making.

Curriculum ideological and political education objective

- ◆ Be integrity, ethical, prudent and responsible for organizational performance as business leaders;
- ◆ get connections of individual and organizational performance with our country's development;
- ◆ Be confident, corporative in business environments, and keep effective communication with business partners to continuously build up friendly world commercial ecosystem.

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	40%	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.
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 and participation	10	10
Assignments	5%	10
Quizzes & Evaluations	5%	10%
Presentation		10%
Midterm test	--	--
Final exam		40%
Total	20%	80%
	Before	After

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: Apr.10 -14, 2023

Final Exam: Jun.26-30, 2023

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	Date	Topics	Ideological and political elements	Homework
1		<ul style="list-style-type: none"> ● Syllabus ● Chapter 1 Strategic management accounting • The role of performance management on strategic level • Strategic models • Benchmarking • Exercises for Ch1: Kit Q1 	Teachers' ethics and responsibility; Confidence, perseverance, method	—
		<ul style="list-style-type: none"> ● Chapter 2 Performance hierarchy • Mission, objectives, CSF and KPIs • Planning and Controlling at different levels 	The content of good moral quality	
2		exams		
3		exams		
4		<ul style="list-style-type: none"> ● Chapter 3 Performance management and control of the organization • Budget models 		

	<ul style="list-style-type: none"> • Responsibility and controllability ● Exercises for Ch3: Text Q3 		
	<ul style="list-style-type: none"> ● Chapter 4a Changes in business structure • BPR <ul style="list-style-type: none"> • Structure, culture and strategy • Business integration ● Chapter 4b Environmental and ethical issues • Stakeholders and business performance • Social and ethical issues • Environmental issues ● Exercises for Ch4: Text Q5 	The difference between general moral quality and professional ethics	—
5	<ul style="list-style-type: none"> ● Summary for Part A ● Chapter 5 Risk and uncertainty on performance management • Risk and uncertainty • PESTEL ● Chapter 6a Information systems for performance management • Management accounting information needs • Lean management information systems 	Strict and cautious attitude Practice makes perfect	Practice & Revision Text Q6
	<ul style="list-style-type: none"> ● Chapter 6b Management information <ul style="list-style-type: none"> • Sources of information • Costs of information • IT and information recording, processing, reports 		Practice & Revision Text Q8—
6	<ul style="list-style-type: none"> ● Summary for Part C ● Chapter 7 Strategic performance measures <ul style="list-style-type: none"> • shareholder benefits in the private sector • Financial analysis 	Seriousness and cautiousness	—
	<ul style="list-style-type: none"> ● Chapter 7 <ul style="list-style-type: none"> • Short-run and long-run financial performance • Comparisons of accounting figures ● Exercises for Ch7: Kit Q19 		Practice & Revision Text Q9
7	<ul style="list-style-type: none"> ● Quiz 1 ● Chapter 8 Division performance <ul style="list-style-type: none"> • Divisional structure and performance measures 		—
	<ul style="list-style-type: none"> ● Chapter 8 Transfer pricing issues <ul style="list-style-type: none"> • different scenarios for transfer pricing issues ● Exercises for Ch8: Kit Q17 		Practice & Revision Text Q10

8	<ul style="list-style-type: none"> ●Chapter 9a Strategic performance measures in not-for-profit organizations •performance measures in not-for-profit organizations •VFM ● Exercises for Ch9a: Text Q11 		—
	<ul style="list-style-type: none"> ●Chapter 9b Non-financial performance indicators •significance of non-financial performance indicators <ul style="list-style-type: none"> •interpreting data about qualitative issues •branding and brand awareness 		Practice & Revision Text Q12
9	Mid Review		—
	●Case Study		—
10	<ul style="list-style-type: none"> ●Chapter 10 The role of quality in management information and performance measurement systems •Quality management and performance management 	Communication with others	Practice & Revision Text Q13
	<ul style="list-style-type: none"> ●Chapter 10 The role of quality in management information and performance measurement systems • good information and good management information system • six sigma and quality improvement 		—
11	<ul style="list-style-type: none"> ●Chapter 11 Strategic HRM issues <ul style="list-style-type: none"> •Strategic HRM •Reward management and reward schemes 	Self-confidence	—
	<ul style="list-style-type: none"> ●Chapter 11 <ul style="list-style-type: none"> • Materials mix and yield variances • Sales mix and quality variances ● Summary for Part D 		Practice & Revision Text Q14
12	<ul style="list-style-type: none"> ●Chapter 12Alternative views of performance measurement and management <ul style="list-style-type: none"> • The balanced scorecard • The performance pyramid • Building blocks 	Objective	—
	<ul style="list-style-type: none"> ●Chapter 12 <ul style="list-style-type: none"> •activity-based management •VBM ● Exercises for Ch12: Text Q15 		Practice & Revision Text Q16
13	<ul style="list-style-type: none"> ●Chapter 13Strategic performance issues in complex business structures •Strategic performance in complex business structures •different business models on performance management 		Practice & Revision Text Q17

		<ul style="list-style-type: none"> ● Quiz 2 ● Exercises: Kit Q33 		—
14		<ul style="list-style-type: none"> ● Chapter 14 Predicting and preventing corporate failure ● organizational survival and life cycle issues ● predicting business failure ● evaluating corporate failure prediction models 	The growth of life	Practice & Revision Text Q18
		<ul style="list-style-type: none"> ● Chapter 14 Predicting and preventing corporate failure ● performance improvement ● improvement strategies ● Exercises for Ch14: kit Q34 	Commercial value identification	
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 flipped classes, this is the students' duty to learn and understand, they may also be included in the quizzes or exams.
A review in Chinese may be held during L.C. and O.H. in the semester.*

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, 2023	
Feb.11-12	Registration
Feb.13	Class begins
Apr.5	Qing Ming Festival
Apr.10 -14	Midterm Test
Apr.21	Spring Sports
May 1	Labor Day
June 22	Dragon-Boat Festival
Jun.26-30	Final Exam

***Note:** 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.*

Instructor: Catherine BU

Department Head: _____

