

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b><u>Year and Semester</u></b>	Fall (Sophomore)
<b><u>Course Name</u></b>	Performance Management
<b><u>Course Code</u></b>	ACCAF5
<b><u>Course Type</u></b>	<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)
<b><u>Course Credits</u></b>	4
<b><u>Course Hours</u></b>	64
<b><u>Prerequisites</u></b>	ACCAF2
<b><u>Instructor</u></b>	Zheng Zheng (Amy Zheng)
<b><u>Contact Information</u></b>	Office: C204 Tele: (010)83951085 Email: zhengzheng@cueb.edu.cn
<b><u>Office Hour</u></b>	W:15:00-16:00; Th:13:00-15:00; F:10:00-11:00
<b><u>Learning Centre</u></b>	M:13:30-15:30 & 18:00-20:00
<b><u>Grade/Section</u></b>	2020ACCA1/Y01; 2020ACCA2/Y02
<b><u>Course Time/Place</u></b>	Y01 M:8:00-9:50; W:10:10-12:00; F:8:00-9:50/A204 Y02 M:15:40-17:30; W:8:00-9:50; Th:8:00-9:50/A203

#### **Textbook**

*ACCA Performance management (PM), For exams in September 2021, December 2021, March 2022 and June 2022.* BPP learning Media Ltd, ISBN 9781 5097 3785 1.

#### **Reference Book**

*ACCA Performance management (PM), Valid for September 2021, December 2021, March 2021 and June 2021.* Kaplan Publishing UK, ISBN978-1-78740-379-0.

#### **Course Description**

- Develop students' 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 students 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:

Knowledge:

- Identify the information, systems and developments in technology required for organisations to manage

and measure performance.

- ♦ Explain and apply cost accounting techniques.

Capability:

- ♦ 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.

Mindset:

- ♦ Be logical in the process of decision making for a company
- ♦ Apply critical thinking in the process of performance measurement

### **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 (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)
Mid-Term Test	—	No midterm test will be given.
Homework	10%	Most of the assigned homework is taken from the exercises in the practice kits and some preview materials. 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 2 times during the semester. The performances should be

		counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	100%	

### **Detailed Grade Computation**

	<b>Before Midterm</b>	<b>After Midterm</b>
Attendance	5%	5%
Participation	5%	5%
Homework	15%	
Quizzes	15%	
Presentation		10%
Global exam		40%
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: November 1 – November 5, 2021(tentative);

Final Exam: January 5 - January 14, 2022 (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	Date	Topics	Homework
1		<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 3</li> <li>• Marginal costing</li> <li>• Absorption costing</li> <li>• Activity based costing</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 4</li> <li>• Target costing</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 5</li> <li>• Life cycle costing</li> </ul>	Online exercises
2		<ul style="list-style-type: none"> <li>● Chapter 6</li> <li>• Throughput accounting</li> </ul>	—
		<ul style="list-style-type: none"> <li>● <b>Quick quiz 1</b></li> <li>● Chapter 7</li> <li>• Environmental accounting</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 8</li> <li>• Cost volume profit analysis</li> </ul>	Online exercises
3		<ul style="list-style-type: none"> <li>● Chapter 9</li> <li>• Limiting factor analysis</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• Pricing decisions</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• Relevant costing</li> <li>• Minimum price decisions</li> <li>• Accept or reject decisions</li> </ul>	Online exercises
4		<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• Make or buy decisions</li> <li>• Outsourcing decisions</li> <li>• Shutdown decisions</li> <li>• The further processing decisions</li> </ul>	—

		<ul style="list-style-type: none"> <li>● <b>Quick quiz 2</b></li> <li>● Chapter 12</li> <li>• Attitude to risk</li> <li>• Pay-off tables</li> </ul>	—
	2020AC CA2	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Maximin decision rule</li> <li>• Maximax decision rule</li> <li>• Minimax regret decision rule</li> <li>• Decisions trees</li> </ul>	Online exercises
		— National Day Holiday	—
		— National Day Holiday	—
5	2020AC CA1	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Maximin decision rule</li> <li>• Maximax decision rule</li> <li>• Minimax regret decision rule</li> <li>• Decisions trees</li> </ul>	Online exercises
		<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• Top-down and bottom-up budgeting</li> <li>• Fixed and flexible budget</li> <li>• Incremental budgeting</li> </ul>	—
6		<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• Zero-based budgeting</li> <li>• Rolling budget</li> <li>• Activity-based budgeting</li> <li>• Beyond budgeting</li> <li>• Exercises</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 14</li> <li>• High low method</li> <li>• Correlation</li> <li>• Time series analysis</li> <li>• Learning curve theory</li> </ul>	Online exercises
		<ul style="list-style-type: none"> <li>● <b>Quick quiz 3</b></li> <li>● Chapter 15</li> <li>• Standard costing</li> </ul>	—
7		<ul style="list-style-type: none"> <li>● Chapter 16</li> <li>• Basic variances</li> <li>• Mix and yield variances</li> <li>• Sales mix and quantity variances</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 17</li> <li>• Planning and operational variances</li> <li>• Exercises</li> </ul>	Online exercises
		<ul style="list-style-type: none"> <li>● Chapter 18</li> <li>• Performance analysis and behavioural analysis</li> <li>• Exercises</li> </ul>	—
8		<ul style="list-style-type: none"> <li>● Chapter 19</li> <li>• Performance indicators</li> </ul>	—
		<ul style="list-style-type: none"> <li>● Chapter 19</li> <li>• The balance scorecard</li> <li>• Building block model</li> <li>• Exercises</li> </ul>	Online exercises
9		<ul style="list-style-type: none"> <li>● Chapter 20</li> <li>• ROI and RI</li> </ul>	—

		• Exercises	
		●Chapter 20 • Transfer pricing • Exercises	—
		●Chapter 21 • Value for money • Exercises	Online exercises
10		●Chapter 1-2 • Information systems • Big data • Exercises	—
		●Comprehensive exercises	—
		●Comprehensive exercises	Online exercises
11		●ACCA-F5 revision (Bilingual)	—
		●ACCA-F5 revision (Bilingual)	—
		●ACCA-F5 revision (Bilingual)	—
12		●ACCA-F5 revision (Bilingual)	—
		●ACCA-F5 revision (Bilingual)	—
		●ACCA-F5 revision (Bilingual)	—
13		●Revision/Q&A	—
		●Revision/Q&A	—
		●Revision/Q&A	—
14		●Global exam	—
17		●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 20 minutes in class if needed and a final review in Chinese will be hold at the end of 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**

<b>Fall Semester, 2021</b>	<b>September 2, 2021— January 16, 2022</b>
Sep.5	Registration (Sophomores, Juniors and Seniors)
Sep.6	Classes Begin (Sophomores, Juniors and Seniors)
Sep.10	Last Day to Drop or Add a Course (Sophomores, Juniors and Seniors)
Sep.18	Registration (Freshmen)
Sep.20-24	Entrance Education (Freshmen)
Sep.21	Mid-term Festival
Sep.27	Classes Begin (Freshmen)
Oct.1	National Day
Nov.1-5	Midterm-test
Jan 1,2022	New Year's Day
Jan.1-4	Revision (Sophomores, Juniors and Seniors)
Jan.5-14	Final Exam Period (Sophomores, Juniors and Seniors)
Jan.10-14	Final Exam Period (Freshmen)
Jan.17	Winter Vacation Begins

***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: Department Head:**

