

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b>Year and Semester</b>	2024 Spring (Feb.26 – Jun.21)					
<b>Course Name</b>	Advanced Performance Management					
<b>Course Code</b>	ACCAP5					
<b>Course Type</b>	<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)			
	<input type="checkbox"/> Professional Course (Advanced)					
<b>Course Credits</b>	4					
<b>Course Hours</b>	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
<b>Applicable object</b>	<input type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input checked="" type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
<b>Prerequisites</b>	ACCA F5/SBL301					
<b>Instructor</b>	Liya Bu (Catherine Bu)					
<b>Contact Information</b>	Office: C203					
	Tel: (010)83951085					
	Email: <a href="mailto:buliya@cueb.edu.cn">buliya@cueb.edu.cn</a>					
<b>Office Hour</b>	T 3:05-3:50 W 9:55-12:20 TH 11:30-12:20; 1:30-2:15					
<b>Learning Centre</b>	TH 9:55-11:30; F 18:00-20:00					
<b>Grade/Section</b>	2021ACCA/Y01/02					
<b>Course Time/Place</b>	Y01 T/W 8:00-9:35 博学楼206 Y02 T 1:30-3:05 ; TH 8:00-9:35 慎思楼111					
<b>Textbook</b>	1. <i>ACCA Advanced Performance Management (APM)</i> text book For exams in Sep. 2023, Dec. 2023, Mar.2024 and Jun.2024 BPP Learning Media. ISBN 978 1035 503667 2. <i>ACCA Advanced Performance Management (APM)</i> practice kits For exams in Sep. 2023, Dec. 2023, Mar.2024 and Jun.2024 BPP Learning Media. ISBN 978 1035 501267					

#### Reference Book

BPP Learning Media. *ACCA Advanced Performance Management (APM)*, For exams in September 2022, December 2022, March 2023 and June 2023. BPP learning Media Ltd.

#### 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**

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

Knowledge	<ul style="list-style-type: none"> <li>• Use strategic planning and controlling models to plan and monitor organizational performance</li> <li>• Identify and evaluate the designed features of effective performance management information and monitoring systems</li> </ul>
Capability	<ul style="list-style-type: none"> <li>• Assess and identify key external and internal influences on organizational performance</li> <li>• Apply appropriate strategic performance measurement techniques for evaluating and improving organizational performance</li> </ul>
Mindset	<ul style="list-style-type: none"> <li>• Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure and organizational performance</li> <li>• Establish the integrity and objectivity in business workplace</li> <li>• Be logical, ethical, methodical, consistent and accurate</li> <li>• Apply critical thinking in the process of decision making</li> </ul>

### **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	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed 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.
Report	20%	A professional report is required. The topic will be given in advance. The report should have clear structure and use little headings properly.
Mid-Term Test	0	N/A
Homework	20%	Most of the assigned homework is taken from the Exercises in the textbook and tutor's notes. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments may be kept by the tutor for reference and won't be returned to students.
Quizzes	10%	There will be 2 quizzes during the semester. Quizzes may 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 5timesduring the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	<b>100%</b>	

### **Detailed Grade Computation**

	<b>Before Midterm</b>	<b>After Midterm</b>
Attendance	5%	5%
Participation	5%	5%
Homework	10%	10%
Quizzes	5%	5%
Presentation		10%
Mid-Term Test	0	
Report		20%
Final exam		20%
Total	25%	75%

### **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	Homework
1	1	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 1 Strategic management accounting</li> <li>● The role of performance management on strategic level               <ul style="list-style-type: none"> <li>• Strategic models</li> </ul> </li> </ul>	-
	2	<ul style="list-style-type: none"> <li>● Chapter 1 Strategic management accounting</li> <li>● Benchmarking</li> <li>● Case study : Kit Q1</li> </ul>	-
2	1	<ul style="list-style-type: none"> <li>● Chapter 2 Performance hierarchy</li> <li>● Mission, objectives, CSF and KPIs</li> <li>● Planning and Controlling at different levels</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>● Chapter 3 Performance management and control of the organization</li> <li>● Budget models</li> <li>● Responsibility and controllability</li> </ul>	Exercises for Ch3: Kit 2, 3, 4&5

3	1	<ul style="list-style-type: none"> <li>●Chapter 4a Changes in business structure</li> <li>•BPR</li> <li>•Structure, culture and strategy</li> <li>• Business integration</li> <li>• Case study : Kit Q2</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>●Chapter 4b Environmental and ethical issues</li> <li>•Stakeholders and business performance</li> <li>•Social and ethical issues</li> <li>•Environmental issues</li> <li>• Case study : Kit Q3</li> </ul>	Exercises for Ch4: KitQ6
4	1	<ul style="list-style-type: none"> <li>● Summary for Part A</li> <li>• Case study : Kit Q4&amp;5</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>●Chapter 5a Performance measurement systems and reports</li> <li>• Management accounting information needs-ERP</li> <li>• Lean management information systems</li> <li>• Case study : Kit Q6</li> </ul>	-
5	1	<ul style="list-style-type: none"> <li>●Chapter 5a</li> <li>• Big data and data analytics</li> <li>• Information and responsibility accounting</li> <li>• Case study : Kit Q7</li> </ul>	Exercises for Ch5: Kit Q12
	2	<ul style="list-style-type: none"> <li>●Chapter 5b Management information</li> <li>•Sources of information</li> <li>•Costs of information</li> <li>• IT and information recording, processing, reports</li> <li>• Case study : Kit Q8</li> </ul>	-
6	1	<ul style="list-style-type: none"> <li>●Chapter 6 Strategic performance measures</li> <li>•shareholder benefits in the private sector</li> <li>•Financial analysis: case study</li> </ul>	Exercises for Ch6: Kit Q15
	2	<ul style="list-style-type: none"> <li>● Summary for Part B</li> <li>●Chapter 6</li> <li>•Short-run and long-run financial performance</li> <li>•Comparisons of accounting figures</li> <li>• Case study : Kit Q12</li> </ul>	
7	1	<ul style="list-style-type: none"> <li>● <b>Quiz 1</b></li> <li>●Chapter 7 Division performance</li> <li>•Divisional structure and performance measures</li> <li>• Case study : Kit Q15</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>●Chapter 7 Transfer pricing issues</li> <li>•different scenarios for transfer pricing issues</li> <li>• Case study : Kit Q16</li> </ul>	Exercises for Ch7: Kit Q17
8	1	<ul style="list-style-type: none"> <li>●Chapter 8 Strategic performance measures in not-for-profit organizations</li> <li>•performance measures in not-for-profit organizations</li> <li>•VFM</li> <li>• League table</li> <li>• Case study : Kit Q20</li> </ul>	Exercises for Ch8: Kit Q21
	2	<ul style="list-style-type: none"> <li>●Chapter 9 Non-financial performance indicators</li> <li>•significance of non-financial performance indicators</li> <li>•interpreting data about qualitative issues</li> <li>•Brands and performance</li> <li>• Case study : Kit Q22</li> </ul>	-
9	1	Mid Review	-
	2	● <b>Case Study</b>	-

10	1	<ul style="list-style-type: none"> <li>●Chapter 10 The role of quality in management information and performance measurement systems</li> <li>•Quality management and performance management</li> <li>• Case study : Kit Q23</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>●Chapter 10 The role of quality in management information and performance measurement systems</li> <li>• good information and good management information system</li> <li>• six sigma and quality improvement</li> <li>• Case study : Kit Q24</li> </ul>	Exercises for Ch10: Q25-
11	1	<ul style="list-style-type: none"> <li>●Chapter 11 Strategic HRM issues</li> <li>•Strategic HRM</li> <li>•Reward management</li> <li>•reward schemes</li> <li>• Case study: Kit Q28</li> </ul>	Exercises for Ch11: Q26
	2	<ul style="list-style-type: none"> <li>●Chapter 11</li> <li>• Problems for performance measurement</li> <li>•The purpose of appraisal</li> <li>•Measuring Employee's performance</li> <li>•Accountability and control</li> <li>• management style</li> <li>● Case study : Activity1</li> </ul>	-
12	1	<ul style="list-style-type: none"> <li>●Chapter 12Alternative views of performance measurement and management</li> <li>• The balanced scorecard</li> <li>• The performance pyramid</li> <li>• Building blocks</li> <li>Case study : Kit Q30</li> </ul>	Exercises for Ch11: Q28
	2	<ul style="list-style-type: none"> <li>●Chapter 12</li> <li>•activity-based management</li> <li>•VBM</li> <li>Case study : Kit Q31</li> </ul>	Exercises : kit Q32
13	1	<ul style="list-style-type: none"> <li>●Chapter 13Strategic performance issues in complex business structures</li> <li>•Complex business structures</li> <li>•Performance management organizations</li> <li>•Supply chain management</li> <li>Case study : Kit Q35</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>● Predicting and preventing corporate failure</li> <li>•organizational survival and life cycle issues</li> <li>•predicting business failure</li> <li>•evaluating corporate failure prediction models</li> <li>•Case study: Kit Q37</li> </ul>	-
14	1	<ul style="list-style-type: none"> <li>● <b>Quiz 2</b></li> <li>●Exercises: Kit Q42</li> </ul>	-
	2	<ul style="list-style-type: none"> <li>● Predicting and preventing corporate failure</li> <li>•performance improvement</li> <li>•improvement strategies</li> <li>• Case study</li> </ul>	
15	1	Presentation I (2-3groups)	-
	2	Presentation II (2-3 groups)	-
16	1	Final Review	-

	2	Final Review	-
17		Final Exams	-
18-20		Sophomore student's Social Practice	-

*Note: Wechat group and Xuexitong will be used to facilitate our teaching and learning activities. The Wechat group will be mainly used to inform the students study activities and answer questions. Xuexitong will be used as the main study platform to organize the study activities and upload learning materials.*

*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. 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**

<b>Midterm Test</b>	<b>Week 9 or 10</b>
<b>Final Exam</b>	<b>Refer to the notice of the Academic Affairs Office</b>

*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: Catherine Bu\_\_\_\_\_

Department Head:\_\_\_\_\_

