

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2025 Fall						
Course Name	Performance Management						
Course Code	ACCAF5						
Course Type	☐ General Education (Required) ☐ General Education (Elective) ☐ Basic Disciplinary Course ☒ Professional Course (Required) ☐ Professional Course (Elective) ☐ Professional Course (Expanded) ☐ Professional Course (Advanced)						
Course Credits	4						
Course Hours	Total Hours	Class	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	☐ Freshman ☒ Sophomore ☐ Junior ☐ Senior						
	☒ Business Administration (Accounting)						
	☐ Information Management and Information Systems (Finance)						
Prerequisites	ACCAF2						
Instructor	Zheng Zheng (Amy Zheng) Yiran Song (Emily Song)						
Contact Information	Office: C204; C203						
	Tele: (010)8395 1085						
	Email: zhengzheng@cueb.edu.cn; songyiran@cueb.edu.cn						
Office Hour	Amy: M 09:55-12:20; M&W&Th 15:25-16:10 Emily: M 08:45-11:30; W 11:35-12:20&15:05-15:50						
Learning Centre	Amy: T 18:00-20:00 (<i>online only</i>) & Th 13:30-15:05 Emily: T 10:10-11:30; F 10:00- 12:00 (<i>online only</i>)						
Grade/Section	24ACCA1&2						
Course Time/Place	24ACCA1: M 1:30-3:05; W&F 8:00-9:35 24ACCA2: M 3:25-5:00; T&W 8:00-9:35						
Textbook	1. F5 Performance management textbook 2. F5 Performance management practice kits						

Reference Book

ACCA Performance management (PM), Valid for September 2025, December 2025, March 2026 and June 2026. 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	♦ 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	♦ 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	♦ 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	15%	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 without reasonable proof will be reduced in score by 50%.
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. The student will directly receive a 0 if absent

		from quizzes without reasonable evidence.
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 3 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	15%	
Quizzes	15%	
Presentation		10%
Final exam		40%
Total	40%	60%

Assessment of Student Performance

☛ Self-Study

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.

☛ Assignments

Students should finish their assignment 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).

☛ 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	Assignments
1	● Syllabus ● Introduction to PM course ● Revision for Marginal costing and Absorption costing	Classroom	—
	● Chapter 3 ♦ Activity based costing		Exercises for Ch3
	● Chapter 4 ♦ Target costing ● Chapter 5 ♦ Life cycle costing		Exercises for Ch4-5
2	● Chapter 6 ♦ Throughput accounting ♦ Theory of constraints	Classroom	Exercises for Ch6
	● Chapter 6 ♦ Multi-product decision making		
	● Chapter 9 ♦ Limiting factor analysis ♦ Optimum production schedule		Exercises for Ch9
3	● Chapter 8 ♦ Single product CVP analysis	Classroom	Exercises for Ch8
	● Chapter 8 ♦ Multi-product CVP analysis		
	● Chapter 11 ♦ Relevant costing		—
4	● Chapter 11 ♦ Short-term decisions (<i>cont'd</i>)	Classroom	Exercises for Ch11
	● Comprehensive exercises (<i>Tuesday class for 24ACCA2 only</i>)		
	— <i>National Day Holiday</i>	—	—
	— <i>National Day Holiday</i>	—	—

5	—— <i>National Day Holiday</i>	——	——
	● Comprehensive exercises (<i>Thursday class for 24ACCA1 only</i>)	Classroom	——
6	●Chapter 10 ♦ Pricing decisions	Classroom	Exercises for Ch10
	●Chapter 12 ♦ Attitude to risk ♦ Pay-off tables		Exercises for Ch12
	●Chapter 13 ♦ Top-down and bottom-up budgeting ♦ Fixed and flexible budget		Exercises for Ch13
7	●Chapter 13 ♦ Incremental budgeting	Classroom	
	●Chapter 13 ♦ Zero-based budgeting		
	●Chapter 13 ♦ Rolling budget		
8	●Chapter 16 ♦ Mix and yield variances	Classroom	Exercises for Ch16
	●Chapter 16 ♦ Sales mix and quantity variances		Exercises for Ch17
	●Chapter 17 ♦ Market size and market share variances		
9	●Chapter 17 ♦ Planning and operational variances for materials and labour costs	Classroom	Exercises for Ch17
	●Chapter 19 ♦ The balance scorecard		Exercises for Ch19
	●Chapter 19 ♦ Building block model		
10	●Chapter 20 ♦ ROI & RI ●Exercises for Chapter 20	Classroom	Exercises for Ch20
	●Chapter 20 ♦ Transfer pricing ●Exercises for Chapter 20		Exercises for Ch21
	●Chapter 21 ♦ Value for money ●Exercises for Chapter 21		
11	●Revision (<i>provided by third-party educational institution</i>)	Classroom	——
12	● Preparation for the global exam (<i>self-study</i>) ● Q&A (<i>provided by the lecturer if required</i>)	Office	——

13	● <i>PM Global Exam on Dec 3rd Wed, 2025</i>	Exam place	_____
14	_____ <i>No class in Week 14</i>	_____	Prepare presentation slides
15	● Presentation	Classroom	_____

Note: 1. Some chapters or sections may leave for self-study, these chapters may also be included in the quizzes or exams; 2. A review in Chinese may be held each week for around 45 minutes in class if needed and a final review in Chinese will be hold at the end of the teaching weeks.

Teacher's Office Hour

- ♦ The lecturer's office hour is shown in the front of the office door.
- ♦ Students are suggested to use the lecturer's office hour and learning center to ask questions or talk with the lecturer once at least once for good communication and effective learning, which may recorded in the students' participation.
- ♦ The time can be scheduled by lecturers 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: _____

