

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2025 Spring (Mar.9 – Jul.17)					
Course Name	Advanced Performance Management					
Course Code	ACCAP5					
Course Type	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> Basic Disciplinary Course <input type="checkbox"/> Professional Course (Elective) <input checked="" type="checkbox"/> Professional Course (Advanced)		<input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Expanded)			
Course Credits	4					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<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)					
Prerequisites	ACCA F5/SBL301					
Instructor	Liya Bu (Catherine Bu)					
Contact Information	Office: C203					
	Tel: (010)83951085					
	Email: buliya@cueb.edu.cn					
Office Hour	T 11:30-12:20; 14:30-16:00 W 15:00-15:45 F13:00-14:30					
Learning Centre	M18:00-20:00 (online) T 13:00-14:30					
Grade/Section	2023ACCA/Y01					
Course Time/Place	Y01 T 9:55-11:30 B107 F 8:00 - 9:35 B107					
Textbook	1. <i>ACCA Advanced Performance Management (APM)</i> text book For exams in Sep. 2024, Dec. 2024, Mar.2025 and Jun.2025 BPP Learning Media. ISBN 978 1035 513970 2. <i>ACCA Advanced Performance Management (APM)</i> practice kits For exams in Sep. 2024, Dec. 2024, Mar.2025 and Jun. BPP Learning Media. ISBN 978 1035 513987					

Reference Book

BPP Learning Media. *ACCA Advanced Performance Management (APM)*, For exams in September 2023, December 2023, March 2024 and June 2024. 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.

Moving beyond a traditional framework, the curriculum is deliberately contextualized within the national business environment of high-quality development and the modernization of China's economic system. Students will explore

how to build up KPIs under AI -digital oriented business environment. Emphasis is placed on analyzing how firms can align the new KPIS with their strategic choices and the new development philosophy (innovation, coordination, green development, openness, and sharing) to build sustainable competitive advantages. The course utilizes a mix of global and Chinese enterprise cases to cultivate strategic thinkers who can navigate complex global markets while contributing to the development of a robust, secure, and innovative national industrial landscape.

Combined with the modernization and high - quality development of China's ecosystem, explore how to reshape KPIs in the business environment where AI is on the rise to lead the harmonious development of business civilization and make AI a powerful tool for the well - being of humanity. Help students strengthen the core socialist values and consciously integrate their personal growth and development with the great rejuvenation of the Chinese nation and the improvement of the human system.

Student Learning Objectives

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

Knowledge	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Assess and identify key external and internal influences on organizational performance • Apply appropriate strategic performance measurement techniques for evaluating and improving organizational performance
Mindset	<ul style="list-style-type: none"> • 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

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

3	1	<ul style="list-style-type: none"> ●Chapter 4a Changes in business structure •BPR •Structure, culture and strategy • Business integration • Case study : Kit Q2 	-
	2	<ul style="list-style-type: none"> ●Chapter 4b Environmental and ethical issues •Stakeholders and business performance •Social and ethical issues •Environmental issues 案例：隆基绿能（Longi）的“零碳工厂”绩效评估 • Case study : Kit Q3 	Exercises for Ch4: KitQ6
4	1	<ul style="list-style-type: none"> ● Summary for Part A • Case study : Kit Q4&5 	-
	2	<ul style="list-style-type: none"> ●Chapter 5a Performance measurement systems and reports • Management accounting information needs-ERP • Lean management information systems 经济史专题（一） • Case study : Kit Q6 	-
5	1	<ul style="list-style-type: none"> ●Chapter 5a • Big data and data analytics • Information and responsibility accounting 经济史专题（二） • Case study : Kit Q7 	Exercises for Ch5: Kit Q12
	2	<ul style="list-style-type: none"> ●Chapter 5b Management information •Sources of information •Costs of information • IT and information recording, processing, reports 经济史专题（三） • Case study : Kit Q8 	-
6	1	<ul style="list-style-type: none"> ●Chapter 6 Strategic performance measures •shareholder benefits in the private sector 案例：海尔集团“人单合一”模式中的数据治理 •Financial analysis: case study 	Exercises for Ch6: Kit Q15
	2	<ul style="list-style-type: none"> ● Summary for Part B ●Chapter 6 •Short-run and long-run financial performance •Comparisons of accounting figures • Case study : Kit Q12 	
7	1	<ul style="list-style-type: none"> ● Quiz 1 ●Chapter 7 Division performance •Divisional structure and performance measures 十五五规划（一） • Case study : Kit Q15 	-
	2	<ul style="list-style-type: none"> ●Chapter 7 Transfer pricing issues •different scenarios for transfer pricing issues 十五五规划（二） • Case study : Kit Q16 	Exercises for Ch7: Kit Q17
8	1	<ul style="list-style-type: none"> ●Chapter 8 Strategic performance measures in not-for-profit organizations •performance measures in not-for-profit organizations •VFM • League table 案例：福建三明市医改的“健康绩效”评价 • Case study : Kit Q20 	Exercises for Ch8: Kit Q21

	2	<ul style="list-style-type: none"> ●Chapter 9 Non-financial performance indicators ●significance of non-financial performance indicators <ul style="list-style-type: none"> •interpreting data about qualitative issues •Brands and performance • Case study : Kit Q22 	-
9	1	Mid Review	-
	2	● Case Study	-
10	1	<ul style="list-style-type: none"> ●Chapter 10 The role of quality in management information and performance measurement systems ●Quality management and performance management • Case study : Kit Q23 	-
	2	<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 案例：中国中车（CRRC）高铁的“零缺陷”管理 • Case study : Kit Q24 	Exercises for Ch10: Q25-
11	1	<ul style="list-style-type: none"> ●Chapter 11 Strategic HRM issues <ul style="list-style-type: none"> •Strategic HRM •Reward management and reward schemes ● Summary for Part C 	Exercises for Ch11: Q26
	2	<ul style="list-style-type: none"> ●Chapter 11 <ul style="list-style-type: none"> • Problems for performance measurement • management style 产业链专题（一） ● case study 	-
12	1	<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 产业链专题（二） Case study : Kit Q31 	Exercises for Ch11: Q32
	2	<ul style="list-style-type: none"> ●Chapter 12 <ul style="list-style-type: none"> •activity-based management •VBM 产业链专题（三） Case study : Kit Q33 	Exercises : kit Q34
13	1	<ul style="list-style-type: none"> ●Chapter 13Strategic performance issues in complex business structures <ul style="list-style-type: none"> •Strategic performance in complex business structures •different business models on performance management 案例：海航集团破产重整 vs. 稳健经营企业对比 Case study : Kit Q37 	-
	2	<ul style="list-style-type: none"> ● Quiz 2 ●Exercises: Kit Q38 	-
14	1	<ul style="list-style-type: none"> ● Predicting and preventing corporate failure <ul style="list-style-type: none"> •organizational survival and life cycle issues •predicting business failure •evaluating corporate failure prediction models • Case study 	-
	2	<ul style="list-style-type: none"> ● Predicting and preventing corporate failure <ul style="list-style-type: none"> •performance improvement 	-

		<ul style="list-style-type: none"> •improvement strategies • Case study 	
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

Midterm Test	Week 9 or 10
Final Exam	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: Catherine Bu

Department Head: _____

