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| PROGRAM | Bachelors Of Commerce /Bachelors Of Commerce(Hons) |
| SEMESTER | IV |
| COURSE TITLE | Performance management |
| COURSE CODE | 04BC0425 |
| COURSE CREDITS | 04 |
| COURSE DURATION | 48 Hrs. (48 session of 60 mints. each) |

COURSE OUTCOMES:

- Explain and apply cost accounting techniques
- 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
- Identify and discuss performance management information and measurement systems and assess the performance of an organisation from both a financial and non- financial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects

Teaching and Examination Scheme

| Teaching Scheme (Hours) | | | Credits | Internal Marks (50%) | | End-Semester Examination (50%) | | | Total Marks |
|-------------------------|----------|-----------|---------|----------------------|-----|--------------------------------|----------------|----------------|-------------|
| Theory | Tutorial | Practical | | IA | CSE | Theory | Practical/Viva | Term Work (TW) | |
| 3 | 1 | 0 | 4 | 30 | 20 | 50 | 0 | 0 | 100 |

Course Contents:

| Unit No | Unit / Sub Unit | Sessions |
|---------|--|----------|
| I | Information technologies and systems for organisational performance Managing information, Sources of information, Information systems and data ana | 8 |
| II | Decision-making techniques Relevant costing analysis, cost volume profit analysis, limiting factor | 12 |



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| | analysis. | |
| III | Other techniques Pricing decisions, make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision-making. | 10 |
| IV | Budgeting and Control Budgetary systems and types of budget, quantitative techniques, standard costing, materials mix and yield variance, sales and mix quantity variances, planning and operational variances, performance analysis. | 10 |
| V | Performance measurement and control Performance analysis in private sector, divisional performance and transfer pricing, performance analysis in on-for-profit organisations and the public sector, external considerations and the impact on performance | 08 |

SUGGESTED READINGS:

1. M. N. Arora, Cost and Management Accounting, Vikas Publishing House.
2. P.C. Tulsian, Cost and Management Accounting, S Chand
3. Ravi Kishor, Cost Management Accounting, Taxman
4. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publication
5. Paresh Shah, Management Accounting, Oxford Publication
6. ACCA Performance Management Study Text, BPP Learning Media
7. ACCA Performance Management Study Text, Kaplan Publishing