

COURSE TITLE	PERFORMANCE MANAGEMENT
COURSE CODE	04BC0425
COURSE CREDITS	4

Course Outcomes: After completion of this course, student will be able to:

- 1 Explain and apply cost accounting techniques
- 2 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
- 3 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
- 4 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

Pre-requisite of course:NA

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
3	1	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	Information technologies and systems for organisational performance Managing information, Sources of information, Information systems and data analysis	8
2	Decision-making techniques Relevant costing analysis, cost volume profit analysis, limiting factor analysis	12
3	Other techniques Pricing decisions, make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision-making	10
4	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

Contents : Unit	Topics	Contact Hours
5	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	8
Total Hours		48

Textbook :

- 1 Cost and Management Accounting, 1. M. N. Arora, Vikas Publishing House., 2019

References:

- 1 Cost and Management Accounting, Cost and Management Accounting, M. N. Arora, Vikas Publishing House, 2019
- 2 Cost and Management Accounting, Cost and Management Accounting, P.C. Tulsian, S Chand, 2020
- 3 ACCA Performance Management Study Text, ACCA Performance Management Study Text, BPP Learning , BPP Learning Media, 2021

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
20.00	30.00	25.00	15.00	10.00	0.00

Instructional Method:

- 1 Theory

Supplementary Resources:

- 1 <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/perf-manage.html>
- 2 <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-leader/technical-articles/performance-indicators.html>