

Figure 6.4
Accounting Program Abbreviated Course Syllabus

<u>Course Number:</u>	AB406C
<u>Course Name:</u>	Performance Management
<u>Instructors:</u>	Su Lili
<u>Students:</u>	Accounting (ACCA Extension)
<u>Required Text:</u>	<ol style="list-style-type: none"> 1. Performance Management (Interactive Text), BPP Learning media, Edition 2023, 1 2. Performance Management (Revision Kit), BPP Learning media, Edition 2023, 1
<u>Course Description:</u>	<p>This course is one of the core elective courses for Accounting (ACCA) majors. Its preparatory course is Management Accounting [F2] and its follow-up course is Advanced Performance Management [P5]. Through the study of this course, students can understand fundamental knowledge about the conceptual framework and regulatory framework of management accounting, develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.</p>

Topic Outline:		Hours/Minutes
Part A	Information, technology and systems	4
1	Managing information	
2	Performance management information system	
Part B	Costing	16
3	Activity based costing	
4	Target costing	
5	Life-cycle costing	
6	Throughput accounting	
7	Environmental accounting	
Part C	Decision-making techniques	20
8	Cost volume profit (CVP) analysis	
9	Limiting factor analysis	
10	Pricing decisions	
11	Short-term decisions	
12	Risk and uncertainty	
Part D	Budgeting	8
13	Budgetary systems	
14	Quantitative techniques	
15	Budgeting and standard costing	

Part E	Standard costing and variance analysis	6
16	Variances analysis	
17	Planning and operational variances	
Part F	Performance and measurement and control	8
18	Performance analysis and behavioural aspects	
19	Performance measurement	
20	Divisional performance and transfer pricing	
21	Further aspects of performance management	
Review		2
Total Sessions (Coverage Hours)		64

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	4
b. Finance	0
c. Accounting	20
d. Management	8
e. Legal environment of Business	2
f. Economics	0
g. Business Ethics	0
h. Global Dimensions of Business	0
i. Business Communications	0
j. Information System	4
k. Quantitative Techniques and Statistics	18
l. Business Policies	0
m. Comprehensive or Integrating Experience	8
Total Estimated CPC Coverage Hours	64