



MGSM842

Business Performance Measurement and Management

MGSM Term 2 City 2019

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	5
<u>Unit Schedule</u>	5
<u>Learning and Teaching Activities</u>	6
<u>Policies and Procedures</u>	6
<u>Graduate Capabilities</u>	8
<u>Changes from Previous Offering</u>	10
<u>Alignment with MGSM's mission-driven attributes</u>	10
<u>Attendance Policy (MGSM)</u>	10
<u>Content Disclaimer</u>	10

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General Information

Unit convenor and teaching staff

Lecturer

Andy Wang

a.wang@mq.edu.au

Moderator

Kevin Baird

kevin.baird@mq.edu.au

Credit points

4

Prerequisites

MGSM840 or MGNT803

Corequisites

Co-badged status

Unit description

This unit discusses developments in the effective measurement and management of business performance. It aims to provide participants with: technical expertise in the application of measurement tools; an ability to critically evaluate performance measurement and management alternatives; and an understanding of how to design performance measurement systems to achieve their intended objectives. Topics covered include: managing effectively through “the financials”; shareholder-value based frameworks including EVA™; integrated performance measurement including the balanced scorecard; and the management of intangibles and corporate social responsibility.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.

Critically assess the strengths and weaknesses of alternative performance analysis

frameworks and metrics that have emerged in different cultures.

Integrate ethical, social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of organisational activities.

Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Assessment Tasks

Name	Weighting	Hurdle	Due
In Class Assessment	15%	No	9 May 2019
Syndicate Assignment	35%	No	6 June 2019
Final Examination	50%	No	Exam week: 10 - 15 June 2019

In Class Assessment

Due: **9 May 2019**

Weighting: **15%**

Duration: 60 minutes plus 5 minutes reading time.

An in-class assessment will take the form of a quiz held under closed-book circumstances (one single-sided A4 sheet of study notes is permitted). Marks and feedback will be provided in workshop within two week of the assessment task. Students who cannot attend the test due to exceptional circumstances, such as illness, injury etc. may apply for an alternative test. Special consideration may be given if the lecturers are contacted in advance and supporting documents provided.

On successful completion you will be able to:

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Syndicate Assignment

Due: **6 June 2019**

Weighting: **35%**

A syndicate assignment will be launched at the beginning of the unit. Working in groups, this will require an analysis of a company and, in particular the development of a business performance measurement and management system. The assignment is to be submitted electronically via iLearn. Feedback will be provided through iLearn within two weeks of the submission. Further details will be given in class.

No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission – 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Integrate ethical, social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of organisational activities.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Final Examination

Due: **Exam week: 10 - 15 June 2019**

Weighting: **50%**

The final exam is a closed book exam [one (1) double-sided A4 sheet of notes permitted; the sheet must be turned in with your exam booklet(s)] and will cover all materials of the whole term. More details on the exam will be provided in class.

Duration: 3 hours plus 10 minutes reading time.

You are expected to present yourself for examination at the time and place designated in the MGSM Examination Timetable. The timetable will be available at <https://students.mgsm.edu.au/sydney-students/units/exams/>

On successful completion you will be able to:

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Integrate ethical, social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of organisational activities.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Delivery and Resources

This unit has no textbook. Instead, there are selected readings for each class session. A full list of readings will be posted on iLearn several weeks prior to the start of the unit. It is anticipated that students will have read the assigned readings for each class session prior to the start of the session.

For information on online ordering, please refer to MGSM iLearn at: <https://ilearn.mq.edu.au/login/MGSM>

Unit Schedule

Weekly class - Thursday 6pm - 10pm (starts 4 April 2019).

Students are required to attend all classes.

The unit will be presented as follows:

	Session	Topic Subject	Case Study
	1	The BPMM Challenge	
Strand 1: financial performance	2	Strategic Profitability Analysis	The Mirabella Case
	3	Managing Activities for Improved Effectiveness/Efficiency	Cola Drinks Ltd
	4	Shareholder Value Management	Best Goods
Strand 2: integrated performance thinking	5	Balanced Scorecard and Strategy Maps	Store24
	6	Aligning Financial and Operating Models of Business	

	Session	Topic Subject	Case Study
	7	Implementing Performance Management Systems	Marshall and Gordon
Strand 3: contemporary issues	8	Managing Intangibles and Innovation	
	9	Managing Corporate Social Responsibility	Nike
	10	Unit Wrap Up	

Learning and Teaching Activities

Active Learning

The unit will use a flexible class structure as appropriate to deliver on the topic's learning objectives. The structure of classes will typically comprise: 1. Lectures – for the introduction and overview of new material; 2. Case study discussions – application of concepts and frameworks; and 3. Group presentations (informal) – peer-led discussions and critiques of unit content drawing on the unique and diverse experiences amongst the class-room. A significant component of this unit is delivered using experiential learning principles. In-class case studies form an essential component of practically applying, understanding and critiquing unit content. As such, it is imperative that case-studies are pre-read prior to attending classes. Active participation will be required from all students.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/study/getting-started/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Integrate ethical, social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of organisational activities.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Assessment tasks

- In Class Assessment
- Syndicate Assignment
- Final Examination

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and

measures of business unit and individual performance.

- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Assessment tasks

- In Class Assessment
- Syndicate Assignment
- Final Examination

PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

Learning outcomes

- Critically evaluate business performance using appropriate techniques and frameworks so that evidence-based-decisions are made when implementing new metrics and measures of business unit and individual performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics that have emerged in different cultures.
- Integrate ethical, social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of organisational activities.
- Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

Assessment tasks

- Syndicate Assignment
- Final Examination

Changes from Previous Offering

No changes from previous offering

Alignment with MGSM's mission-driven attributes

- **Leadership:** The unit enabled me to develop comprehensive and long-term approaches to analysing and managing business performance through evidence-based approaches.
- **Global mindset:** The unit enhanced my ability to assess the implications of strategic decisions from a whole of entity perspective, across of a wide spectrum of stakeholders.
- **Citizenship:** The unit has developed my understanding of creating long-term value through the investment in intangibles and intellectual capital and through corporate social responsibility respectively, and enabled me to adapt business performance measurement and management to deliver on these ends.
- **Creating sustainable value:** The unit developed my understanding of different approaches to corporate social responsibility, the challenges these create for business performance measurement and management systems and how organizations should respond to these.

Attendance Policy (MGSM)

The interactive environment of the classroom is central to the MGSM experience. Students are required to attend the full duration of all classes for the units in which they are enrolled. We recognise that exceptional circumstances may occur, such as unavoidable travel on behalf of your organization or the serious illness or injury of you or a close family member.

Special consideration may be given for a maximum of 20% non-attendance for such circumstances as long as lecturers are contacted in advance, and supporting documentation provided, to request exemption from attendance. Failure to abide by these conditions may result in automatic withdrawal, with academic and/or financial penalty. The full Student Attendance Policy is published in the MGSM Student Handbook at <https://students.mgsm.edu.au/handbook>

Content Disclaimer

These unit materials and the content of this unit are provided for educational purposes only and no decision should be made based on the material without obtaining independent professional advice relating to the particular circumstances involved.