



# ACCG8146

## Advanced Performance Management

Session 1, Weekday attendance, North Ryde 2020

*Department of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff  
Unit Coordinator and Lecturer  
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SASU, L2, E4A  
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Moderator  
Kevin Baird  
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Credit points  
10

Prerequisites  
ACCG926 or ACCG8126

Corequisites

Co-badged status

Unit description  
This unit requires students to apply relevant knowledge and skills, and to exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the planning, control and evaluation of the performance of an organisation, and to its strategic and operational development.

## 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:

**ULO1:** Use strategic planning and control models to plan and monitor organisational performance.

**ULO2:** Apply skills to assess the impact of risk and uncertainty on organisational

performance.

**ULO3:** Identify and evaluate the design features of effective performance management information and monitoring systems, and recognise the impact of developments in technology on performance measurement and management systems.

**ULO4:** Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

## Assessment Tasks

### Coronavirus (COVID-19) Update

Assessment details are no longer provided here as a result of changes due to the Coronavirus (COVID-19) pandemic.

Students should consult [iLearn](#) for revised unit information.

[Find out more about the Coronavirus \(COVID-19\) and potential impacts on staff and students](#)

## Delivery and Resources

### Coronavirus (COVID-19) Update

Any references to on-campus delivery below may no longer be relevant due to COVID-19.

Please check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

### Classes:

Students are required to attend thirteen 3 hour face-to-face seminars. The timetable for classes is on the University website at <http://www.timetables.mq.edu.au/>

### Required Texts and Materials:

We will be using the following materials from BPP Learning Media:

ACCA P5 Advanced Performance Management: Workbook ISBN 978-1-5097-2366-9

ACCA P5 Advanced Performance Management: Practice and Revision Kit ISBN 978-1-5097-2456-7

ACCA P5 Advanced Performance Management: Pascards ISBN 978-1-5097-1662-3

There will be supplemental readings and materials available on the unit website.

The following Journal is useful as an additional reference: ACCA's Student Accountant magazine.

## TECHNOLOGY USED AND REQUIRED

Students are expected to have:

Proficiency in Word, Excel and Powerpoint Knowledge of Macquarie University iLearn - for downloading lecture materials, etc.

Knowledge of the library research databases - for accessing additional research material.

Access to a personal computer to be able to access iLearn and submit completed assessment material online.

## UNIT WEB PAGE

Course content is available on the learning management system (iLearn). The web page for this unit is at <http://mq.edu.au/iLearn/index.htm>

## Unit Schedule

### Coronavirus (COVID-19) Update

The unit schedule/topics and any references to on-campus delivery below may no longer be relevant due to COVID-19. Please consult [iLearn](#) for latest details, and check here for updated delivery information: [https://ask.mq.edu.au/account/pub/display/unit\\_status](https://ask.mq.edu.au/account/pub/display/unit_status)

<p>1 (28th February 2020)</p>	<p><b>Introduction to Strategic Management Accounting:</b></p> <ol style="list-style-type: none"><li>1. Strategic Management Accounting</li><li>2. Mission and objectives</li><li>3. Critical Success Factors</li><li>4. Benchmarking</li><li>5. SWOT and BCG Matrix</li><li>6. Porters generic strategies</li><li>7. Ansoff Matrix</li></ol> <p><b>Environmental Influences:</b></p> <ol style="list-style-type: none"><li>1. PEST</li><li>2. Porters 5 Forces</li><li>3. Impact of stakeholders and Mendelow's Matrix</li><li>4. Ethical Issues and Corporate Social Responsibility</li><li>5. Impact of risk and uncertainty on performance management.</li></ol>
<p>2 (6<sup>th</sup> March 2020)</p>	<p><b>Budgeting</b></p> <ol style="list-style-type: none"><li>1. Functions of budgeting, including planning and forecasting, coordination and control and effect on motivation.</li><li>2. Types of budgeting techniques</li><li>3. Learning Curve</li><li>4. Beyond Budgeting</li></ol>

<p>3 (13<sup>th</sup> March 2020)</p>	<p><b>Business Structure and Performance Management:</b></p> <ol style="list-style-type: none"> <li>1. Accounting needs of service vs traditional manufacturing industry</li> <li>2. Types of organisational structure</li> <li>3. Porter's value chain</li> <li>4. Joint Ventures, Strategic Alliances and Multinationals.</li> <li>5. Mckinsey 7s Model</li> <li>6. Business Process Re-engineering.</li> </ol> <p><b>The Impact of IT:</b></p> <ol style="list-style-type: none"> <li>1. Types of management information systems and impact on performance management.</li> </ol>
<p>4 (20<sup>th</sup> March 2020)</p>	<p><b>Performance Reports for Management:</b></p> <ol style="list-style-type: none"> <li>1. Qualities of Financial Reports</li> <li>2. Problems with Quantitative Data</li> <li>3. Qualitative Information</li> </ol>
<p>5 (27<sup>th</sup> March 2020)</p>	<p><b>Human Resource Management:</b></p> <ol style="list-style-type: none"> <li>1. Purpose of reward systems</li> <li>2. Methods of rewards</li> <li>3. Berry, Broadbent and Otley – Dysfunctional Behaviour</li> <li>4. Hopwood management styles</li> </ol>
<p>6 (3<sup>rd</sup> April 2020)</p>	<p><b>1) 1<sup>st</sup> In class test – 2 x 25 mark exam questions covering syllabus to date. (1 hr 30 Mins) Plus 10 Mins Reading Time.</b></p> <p><b>2) Start Financial performance measures in the private sector:</b></p> <ol style="list-style-type: none"> <li>1. Profitability Measures</li> <li>2. Project appraisal techniques including NPV, IRR and MIRR</li> <li>3. Liquidity Measures</li> <li>4. Risk Measures</li> </ol>
<p>7 (10<sup>th</sup> April 2020)</p>	<p><b>Finish Financial performance measures in the private sector:</b></p> <p><b>Start Divisional Performance Appraisal and Transfer Pricing:</b></p> <ol style="list-style-type: none"> <li>1. Return on investment and Residual Income.</li> <li>2. Economic Value Added</li> <li>3. Value based management</li> <li>4. Transfer Pricing and Performance Management.</li> </ol>
<p>Recess (17<sup>th</sup> April 2020)</p>	

<p>Recess (24th April 2020)</p>	
<p>8 (1st May 2020)</p>	<p><b>Performance Management in Not for Profit Organisations:</b></p> <ol style="list-style-type: none"> <li>1. Differences of not for profit organisations versus the private sector</li> <li>2. 3 E's</li> <li>3. League Tables.</li> </ol> <p><b>Non-Financial Performance Indicators:</b></p> <ol style="list-style-type: none"> <li>1. The Balanced Scorecard</li> <li>2. Fitzgerald and Moon.</li> <li>3. Performance Pyramid.</li> </ol>
<p>11 (8<sup>th</sup> May 2020)</p>	<p><b>Corporate Failure:</b></p> <ol style="list-style-type: none"> <li>1. Altman's Z Score</li> <li>2. Argenti's A Score</li> <li>3. Preventing corporate failure</li> <li>4. Life cycle issues</li> </ol> <p><b>The role of quality in performance management:</b></p> <ol style="list-style-type: none"> <li>1. ISO 9000</li> <li>2. Quality related costs</li> <li>3. Kaizen costing</li> <li>4. Total Quality Management</li> <li>5. Just in time.</li> <li>6. Target Costing</li> <li>7. Six Sigma</li> </ol>
<p>10 (15th May 2020)</p>	<p><b>2<sup>nd</sup> In class test – 2 x 25 mark exam questions covering syllabus to date. (1 hr 30 Mins) Plus 10 Mins Reading Time.</b></p> <p><b>Corporate Failure:</b></p> <ol style="list-style-type: none"> <li>1. Case Studies</li> </ol>
<p>11 (22nd May 2020)</p>	<p><b>Environmental Management Accounting:</b></p> <ol style="list-style-type: none"> <li>1. Types of environmental costs</li> <li>2. Environmental management accounting techniques.</li> <li>3. Case Examples of Environmental Management Accounting</li> </ol>
<p>12 (29th May 2020)</p>	<p><b>Revision and Exam Practice</b></p>

## 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.*)

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 \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

## 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](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## 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](http://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto: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/](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.