



# MMBA8042

## Business Performance Measurement and Management

MGSM term 4, Intensive attendance, Hong Kong 2020

*Department of Accounting & Corporate Governance*

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#### **Notice**

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

## General Information

Unit convenor and teaching staff

Unit Coordinator

John-Paul Monck

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Unit Moderator

Rahat Munir

[rahat.munir@mq.edu.au](mailto:rahat.munir@mq.edu.au)

Credit points

10

Prerequisites

MGSM840 or MMBA8040

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.

## 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:** Identify and describe processes and tools used to measure and manage business performance.

**ULO2:** Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics

**ULO3:** Integrate social and environmental factors into the design of performance management systems, impact metrics and key performance indicators across a range of

organisational activities.

**ULO4:** Critically assess how business performance measurement and management systems impact on the creation and delivery of sustainable value at various levels of an organisation.

## General Assessment Information

### Extension

No extensions will be granted. Students who are absent from the examination will be awarded a mark of ZERO, except for cases in which an application for Special Consideration is made and approved. If the application is approved, students are expected to complete the presentation on an individual basis.

### Penalties

A mark of zero will be awarded to students who are absent from the assessment.

### Outcomes

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 such as the prevalence of intangible asset monitoring and reporting in Scandinavia.
- 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
<u>Case Study</u>	30%	No	End of Week 10
<u>Final Exam</u>	50%	No	Formal Examination Period

Name	Weighting	Hurdle	Due
<u>In-class assessment</u>	20%	No	16/10/20

## Case Study

Assessment Type <sup>1</sup>: Case study/analysis

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **End of Week 10**

Weighting: **30%**

Students will analyse a company and its measurement and management system/s. The written submission will be of up to 2,000 words.

On successful completion you will be able to:

- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics
- Integrate 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 Exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Formal Examination Period**

Weighting: **50%**

A 2 hour (plus 10 minutes reading time) closed book final exam will be held in the examination period. One hand written, double sided A4 sheet of notes permitted. This sheet must be submitted with exam responses.

On successful completion you will be able to:

- Critically assess the strengths and weaknesses of alternative performance analysis

frameworks and metrics

- Integrate 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.

## In-class assessment

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **16/10/20**

Weighting: **20%**

A 60 minute (plus 5 minutes reading time) in class test will occur mid-session.

On successful completion you will be able to:

- Identify and describe processes and tools used to measure and manage business performance.
- Critically assess the strengths and weaknesses of alternative performance analysis frameworks and metrics

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<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## Delivery and Resources

### TEXTBOOK

No official text is required for this unit. However, the seminal work of Kaplan and Norton on 'The Balanced Scorecard' forms a useful text for consideration.

*Kaplan, R. and Norton, D. (1996) The Balanced Scorecard: Translating Strategy into Action, Harvard Business Review Press.*

## DELIVERY FORMAT

Block class with a blended online component (including recorded lectures and other content, as well as the use of the online forum).

## EMAIL USE

It is University policy that the University issued email account will be used for official University communication. All students are required to access their University account frequently. Only contact Macquarie University staff (including tutors), using your official MQ student's account because this is one method used to verify your identity.

## Unit Schedule

Session	Topic / Subject	
	1	The BPMM Challenge
Strand 1: financial performance	2	Strategic Profitability Analysis
	3	Managing Activities for Improved Effectiveness/Efficiency
	4	Shareholder Value Management
Strand 2: integrated performance thinking	5	Balanced Scorecard and Strategy Maps
	6	Aligning Financial and Operating Models of Business
	7	Implementing Performance Management Systems
Strand 3: contemporary issues	8	Managing Intangibles and Innovation
	9	Managing Corporate Social Responsibility
	10	Unit Wrap

## 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](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](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.