



# ACCG8146

## Advanced Performance Management

Session 2, Special circumstance 2020

*Department of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

#### **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 Convenor and Lecturer  
Muhammad Atif  
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Room 313, 4ER

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.

## General Assessment Information

Please refer iLearn for updated assessment information.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Class Test 1</a>	20%	No	Week 6
<a href="#">Class Test 2</a>	20%	No	Week 10
<a href="#">Final Examination</a>	60%	No	Exam period

### Class Test 1

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

Indicative Time on Task <sup>2</sup>: 18 hours

Due: **Week 6**

Weighting: **20%**

During the first part of the session an online test will be held, based on past ACCA exam questions and covering the class materials in the lead up to the test. The test is designed to give feedback to the understanding of key topics and concepts of topics covered and to identify any particular learning challenges or areas of difficulty prior to the final examination.

On successful completion you will be able to:

- Use strategic planning and control models to plan and monitor organisational performance.
- Apply skills to assess the impact of risk and uncertainty on organisational performance.

### Class Test 2

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

Indicative Time on Task <sup>2</sup>: 18 hours

Due: **Week 10**

Weighting: **20%**

During the second part of the session a second online test will be held, based on past ACCA

exam questions and covering the class materials in the lead up to the test. The test is designed to give feedback to the understanding of key topics and concepts of topics covered and to identify any particular learning challenges or areas of difficulty prior to the final examination.

On successful completion you will be able to:

- Use strategic planning and control models to plan and monitor organisational performance.
- Apply skills to assess the impact of risk and uncertainty on organisational performance.
- 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.

## Final Examination

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

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

Due: **Exam period**

Weighting: **60%**

A two hour online final examination will be held during the University Examination period.

On successful completion you will be able to:

- Use strategic planning and control models to plan and monitor organisational performance.
- Apply skills to assess the impact of risk and uncertainty on organisational performance.
- 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.
- Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

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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

**Classes:** Students are required to attend thirteen 3 hour online lectures. The timetable for classes is on the University website at <https://timetables.mq.edu.au/2020/>.

**Required Texts and Materials:** We will be using the following materials from BPP Learning Media:

- ACCA P5 Advanced Performance Management: Workbook 2nd edition ISBN 978-1-5097-8292-5
- ACCA P5 Advanced Performance Management: Practice and Revision Kit 14 edition ISBN 978-1-5097-8397-7
- 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 contents are available on the learning management system (iLearn). The web page for this unit is at <http://mq.edu.au/iLearn/index.htm>

## Unit Schedule

### UNIT SCHEDULE

WEEK	DATE	TOPIC
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1	30 July	<p><b>Introduction to Advanced Performance Management:</b></p> <p><b>Strategic Management Accounting</b></p> <ol style="list-style-type: none"> <li>1. Strategic performance management</li> <li>2. Benchmarking</li> <li>3. Strategic models and performance management</li> <li>4. Impact of the external environment on performance</li> <li>5. Changing role of the management accountant</li> </ol>
2	6 August	<p><b>Performance hierarchy</b></p> <ol style="list-style-type: none"> <li>1. Mission and mission statements</li> <li>2. Objectives</li> <li>3. Critical success factors (CSF's)</li> <li>4. Key performance indicators (KPI's)</li> </ol> <p><b>Performance management and control</b></p> <ol style="list-style-type: none"> <li>1. The purpose of budgets</li> <li>2. Approaches to budgeting</li> <li>3. Evaluating budget variances</li> </ol>
3	13 August	<p><b>Organisational change, environmental and ethical issues:</b></p> <ol style="list-style-type: none"> <li>1. Performance management issues in different business structures</li> <li>2. Performance management in service businesses</li> <li>3. Business integration</li> <li>4. Business Process Re-engineering</li> <li>5. Influence of structure, culture, and strategy</li> <li>6. Stakeholders</li> <li>7. Environmental management accounting</li> </ol>
4	20 August	<p><b>Impact of risk and uncertainty:</b></p> <ol style="list-style-type: none"> <li>1. Breakeven Analysis</li> <li>2. Value of perfect information</li> </ol> <p><b>Performance measurement systems and reports:</b></p> <ol style="list-style-type: none"> <li>1. Performance management information systems</li> <li>2. Sources of management information</li> <li>3. Recording and processing data</li> <li>4. Big data and data analytics</li> <li>5. Management reports</li> </ol>

5	27 August	<p><b>Strategic 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><b>Start Divisional Performance and transfer pricing issues:</b></p> <ol style="list-style-type: none"> <li>1. Responsibility centres</li> <li>2. ROI and RI</li> <li>3. Economic Value-Added EVA</li> </ol>
6	3 September	<p><b>Assessment 1 – 2 x 25 mark exam questions covering syllabus to date. (1 hr 30 Mins) Plus 10 Mins Reading Time.</b></p> <p><b>Finish Divisional Performance and transfer pricing issues:</b></p> <ol style="list-style-type: none"> <li>4. Transfer Pricing</li> </ol> <p><b>Strategic performance measures in not for profit organisations:</b></p> <ol style="list-style-type: none"> <li>1. Value for money</li> <li>2. Issues related to measuring economy, efficiency, and effectiveness</li> <li>3. Undesirable outcome arising from the use of targets</li> </ol>
7	10 September	<p><b>Non-financial performance Indicators:</b></p> <ol style="list-style-type: none"> <li>1. Financial and non-financial indicators</li> <li>2. The significance of non-financial performance indicators</li> <li>3. Interpreting data about qualitative issues'</li> <li>4. Brands and performance</li> </ol>
<p><b>MID SESSION BREAK: 14-25 September</b></p>		
8	1 October	<p><b>The role of quality in performance management systems</b></p> <ol style="list-style-type: none"> <li>1. Just in time systems (JIT)</li> <li>2. Target costing and Kaizen costing</li> <li>3. Total quality management (TQM)</li> <li>4. Quality management and costs of quality</li> <li>5. Six Sigma</li> </ol>
9	8 October	<p><b>Performance Measurement and Strategic HRM issues:</b></p> <ol style="list-style-type: none"> <li>1. Strategic human resource management</li> <li>2. Reward systems.</li> </ol> <p><b>Alternative views of performance measurement and management:</b></p> <ol style="list-style-type: none"> <li>1. Balanced Scorecard and issues</li> <li>2. Value based management and issues</li> </ol>

10	15 October	<p><b>Assessment 2 – 2 x 25 mark exam questions covering syllabus to date. (1 hr 30 Mins) Plus 10 Mins Reading Time.</b></p> <p><b>Strategic performance issues in complex business structures:</b></p> <ol style="list-style-type: none"> <li>1. Complex business structures</li> <li>2. Strategic alliances</li> <li>3. Joint ventures</li> <li>4. Virtual organisations</li> <li>5. Supply chain management</li> </ol>
11	22 October	<p><b>Predicting and preventing corporate failure:</b></p> <ol style="list-style-type: none"> <li>1. Working capital ratios</li> <li>2. Industry life cycle and its implication for portfolio management</li> <li>3. Performance improvement strategies.</li> </ol>
12	29 October	Revision and Exam Practice
13	5 November	Revision and Exam Practice

## 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.