



# ACCG8146

## Advanced Performance Management

Session 2, In person-scheduled-weekday, North Ryde 2023

*Department of Accounting and Corporate Governance*

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## General Information

Unit convenor and teaching staff

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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.

## General Assessment Information

**Late Assessment Submission Penalty** Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern. For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Class Test 1</a>	20%	No	31 August
<a href="#">Class Test 2</a>	20%	No	12 October
<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: **31 August**

Weighting: **20%**

During the first part of the session a 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: **12 October**

Weighting: **20%**

During the second part of the session a second 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 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 lectures on campus. The timetable for classes is on the University website at <https://timetables.mq.edu.au/2023/Reports/List.aspx>.

**Required Texts and Materials:** Following materials from BPP Learning will be used:

- ACCA P5 Advanced Performance Management: Workbook 4th edition 2022 ISBN 9781-5097-4607-1.
- ACCA P5 Advanced Performance Management: Practice and Revision Kit 16 edition February 2022 ISBN 9781-5097-4413-8.
- 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 (with webcam and mic) to be able to access iLearn, participate in lectures, and submit completed assessments 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

**ACCG8146 Advanced Performance Management**

**Session 2, 2023**

**UNIT SCHEDULE**

WEEK	DATE	TOPIC
1	27 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. Strategic models and performance management</li> <li>3. Integrated reporting</li> <li>4. Changing role of the management accountant</li> </ol>
2	3 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> <li>5. Strategic models</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> <li>4. Beyond budgeting</li> <li>5. Benchmarking</li> </ol>
3	10 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	17 August	<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	24 August	<p><b>Strategic performance measures in the private sector:</b></p> <ol style="list-style-type: none"> <li>1. Primary financial objective</li> <li>2. Financial ratios including liquidity and gearing</li> <li>3. Other financial performance measures including NPV, IRR and MIRR</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	31 August	<p><b>Class test 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 and methods</li> </ol>
7	7 September	<p><b>Strategic performance measures in not for profit organisations:</b></p> <ol style="list-style-type: none"> <li>1. Objectives of not-for-profit organisations</li> <li>2. Measuring performance of NFPO</li> <li>3. Benchmarking</li> </ol> <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: 11-22 September****</b></p>		
8	28 September	<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	5 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> <li>3. Problems of performance management</li> <li>4. Management styles</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. Multi-dimensional performance management systems</li> </ol>
10	12 October	<p><b>Class test 2 – 2 x 25 mark exam questions covering syllabus to date. (1 hr 30 Mins) Plus 10 Mins Reading Time.</b></p> <p><b>Alternative views of performance measurement and management:</b></p> <ol style="list-style-type: none"> <li>1. Activity and Value based management and issues</li> </ol>
11	19 October	<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>
12	26 October	Revision
13	2 November	Exam Practice

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about



throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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)

## Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

## Student Support

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

## The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

## Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

## 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.