



ACCG8146

Advanced Performance Management

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	4
<u>Delivery and Resources</u>	6
<u>Policies and Procedures</u>	6

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.

General Information

Unit convenor and teaching staff

Haiyan Jiang

haiyan.jiang@mq.edu.au

Lecturer

Mark Abraham

abrahamsydney@gmail.com

Contact via email

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

Class Test 1 Assessment Type 1: Quiz/Test Indicative Time on Task 2: 18 hours Due: 8 April
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 1: Quiz/Test Indicative Time on Task 2: 18 hours Due: 20 May
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 1: Examination Indicative Time on Task 2: 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.

1. 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. 2. Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Class Test 1</u>	20%	No	08/04/2025
<u>Class Test 2</u>	20%	No	20/05/2025
<u>Final Examination</u>	60%	No	Exam Period

Class Test 1

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 18 hours

Due: **08/04/2025**

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 ¹: Quiz/Test

Indicative Time on Task ²: 18 hours

Due: **20/05/2025**

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 ¹: Examination

Indicative Time on Task ²: 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.

¹ 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.

² 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 the 3-hour lecture weekly on campus. The timetable for classes is on the University website at <https://publish.mq.edu.au> Required Texts and Materials: Following materials from BPP Learning will be used: • ACCA P5 Advanced Performance Management: Workbook 5th edition 2023-24 ISBN 9781-5097-4607-1. • ACCA P5 Advanced Performance Management: Practice and Revision Kit 17 edition February 2023-24 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>

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 connect.mq.edu.au or if you are a Global MBA student contact 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 the [Service Connect Portal](#), 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/.

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.

Unit information based on version 2025.03 of the [Handbook](#)