

**Performance
 Management
 Module Guide
 2016/17**

Module Title:	Performance Management		
Module Code:	B8AF100		
Programme:	BA (Hons) Accounting & Finance		
Delivery Mode:	FT	<input type="checkbox"/> Y	PT <input type="checkbox"/> Y
Lecturing Team	Name	Email	Telephone
Module Leader:			
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Indicative Timetable	Refer to DBS Website		
Assignments:	CA 1		
Publication Date	TBC		
Submission Date	TBC		
Feedback Date	4 – 6 weeks		
Exam Date	April/May 2017. Refer to DBS Website (Exams Office)		

This module is part of a Programme Accredited by QQI and delivered by Dublin Business School in DBS, Dublin, Ireland.

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Performance Management

Objectives of module:

This module further develops the fundamental elements of planning, control and decision making and expands this to consider performance measurement and evaluation. It will focus on the application of management accounting techniques to assist management in a range of business scenarios.

1. To give learners the knowledge to examine the uses of management accounting information in a complex business environment.
2. To further develop the learners' knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for decision-making.
3. To build on prior variance analysis knowledge and extend this to include advanced variances.
4. To enhance the learners' appreciation of the interaction of management accounting and organisational management in planning and budgeting.
5. To provide the learners with an understanding of the nature of global entities and the evaluation of performance including divisionalisation and transfer pricing.

Learning Outcomes:

On completion of this module, learners will be able to:

1. Discuss and apply specialist cost and management accounting techniques.
2. Apply pricing strategies and other relevant decision-making techniques to support and present recommendations.
3. Prepare and interpret advanced variance analysis reports.
4. Critically evaluate and apply advanced budgeting techniques including behavioural considerations.
5. Evaluate the strategic performance of business entities operating in a modern commercial environment.

Learning Activities:

The assessment strategy involves an early diagnostic assessment which will assess learners' understanding of underpinning costing techniques involving cost behaviour, analysis and allocation. It will be graded with feedback but will not contribute to summative assessment. The summative assessment will consist of a group project accounting for 30% of the overall grade. It will take the form of a written report collating, analysing and presenting relevant management accounting information.

The remaining 70% is assessed by a three-hour paper-based examination at the end of the year. The examination will consist of both practical and theoretical elements designed to test the ability to prepare and present management accounting information and evaluate performance.

feedback to support all assessment will be provided through tutorial sessions throughout the module delivery.

Method of Assessment	Percentage Weightings	Learning outcomes assessed
Group Assignment	30%	1, 2, 5
End of Year Exam	70%	1-5

Teaching Plan

Indicative Syllabus:
1. Specialist management accounting techniques - ABC; lifecycle costing; target costing; throughput accounting; customer profitability analysis.
2. Pricing - Pricing decisions and pricing strategies (profit maximisation / market share).
3. Decision-making techniques - Theory of constraints; limiting factors and linear programming
4. Decision-making techniques - Relevant cost analysis; make or buy decisions; break-even analysis.
5. Advanced Budgeting - Budgetary systems in a contemporary business environment. Types of budgets (ZBB, activity-based) and quantitative analysis in budgeting using learning curve. Behavioural aspects of budgeting. Principles of "beyond budgeting".
6. Standard costing and variance analysis - Basic variances and operating statements. Operating statements in marginal and absorption costing contexts. Behavioural aspects of standard setting.
7. Advanced variance analysis - Advanced variances - mix and yield, sales mix and quantity, planning and operational variances.
8. Modern developments in management accounting - JIT; TQM; kaizen costing; environmental accounting and ethical issues.
9. Performance measurement - Key performance indicators and ratios; benchmarking; non-financial performance indicators; Behavioural considerations.
10. Divisional Performance - ROI and RI and transfer pricing. Performance analysis in not for profit organisations and the public sector.

Recommended Reading:

Indicative Bibliography:				
Title	Author	Publisher	Published	Edition
Management and Cost Accounting	Drury, C.	Andover Cengage Learning	2015	9th
Management Control Systems: Performance Measurement, Evaluation and Incentives	Merchant K, Van der Stede. Wuthor)	Harlow Pearson Education	2012	3rd
Management and Cost Accounting	Bhimani, A., Horngren, C., Datar S.,	Harlow Pearson Education	2015	6th
Journals				
Accountancy Ireland				
Financial Management				
Student Accountant				
Electronic Resources				
DBS E-Learning Support	http://elearning.dbs.ie			
IAS Plus	www.iasplus.com			
Investopedia	www.investopedia.com			
Financial Times	www.ft.com			
ACCA	www.accaglobal.com			
CIMA	www.cimaglobal.com			
Chartered Accountants Ireland	www.charteredaccountants.ie			
DBS Library Resources	http://library.dbs.ie/Electronic-Resources/E-Library.htm			