

Global Learning Semesters

Course Syllabus

Course: ACER-335 Performance Management

Department: Accounting and Banking

Host Institution: Intercollege, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACER-335	Performance Management	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACER-121, ACER-122
Department	Level of Course	Language of Instruction
Accounting and Banking	Upper Division	English

Course Description

Objectives of management information, trends and developments in management accounting techniques and methods, impact of changes in business structures, functions and performance measures. System objectives and the uses of information, sources of information, recording and processing methods, format of reports, influencing factors –cost –benefit analysis, type of activities, size of entity, information requirements. Performance measures-profit, EPS, share price, ROI, RI, Balanced Scorecard, Performance Pyramid, non financial performance measures, throughput accounting, adjustments to performance for price and volume factors, transfer pricing, reward schemes and management behaviour. Pricing strategies and evaluation pricing decisions, profit maximisation and CVP analysis, product profitability, limiting factor analysis, evaluating marketing spends, brand switching analysis, customer profitability analysis. Preparation, behavioral aspects, quantitative aids, uncertainty, activity based budgeting, control theory, current developments in budgeting.

Instructor

Avraam Hadjihannas

Course Aims and Objectives

On completion of this paper candidates should be able to:

- Understand the objectives of preparing management information and the need to adapt techniques in a changing commercial environment
- Identify the information needs of management and contribute to the development of appropriate systems
- Evaluate the strategic performance of a business and recommend appropriate performance measures
- Apply techniques to evaluate management decision making in relation to pricing, product range and marketing expenditure
- Identify and apply appropriate budgeting techniques to enable management to control the business
- Demonstrate the skills expected in Part 3.

Teaching Methods

The course is delivered through a mixture of lectures, computer lab tutorials and practical exercises and assignments.

Course Teaching Hours

42 hours (14-weeks, 3 hours/week).

Evaluation and Grading

Attendance and Participation:	10%
Homework:	20%
Mid-Term:	30%
Final Exam:	40%

Readings and Resources

Required Textbook

ACCA Paper 3.3. Performance Management.

Recommended Reading

- C Drury, Management and Cost Accounting, Chapman and Hall
- E. Emmanuel, D. Otley, K. Merchant, Accounting for Management Control, Chapman and Hall