《业绩管理（英语）》教学大纲

课程编号：040613B

课程类型：□通识教育必修课 □通识教育选修课

□学科基础课 □专业核心课

■专业提升课

总 学 时：48 讲课学时：48 实验（上机）学时：0

学　　分：3

考试类型：□考试 ■考查

适用对象：会计学（国际会计）专业

□是 ■否 同意作为其他专业学生选修的专业拓展课

（类型为“通识教育必修课”“通识教育选修课”的课程不需勾选）

先修课程：财务会计、管理会计

一、教学目标

The course of performance management aims to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control. Performance management requires you to able to apply techniques and think about their impact on the organization.

The Performance Management syllabus includes a number of topics which were covered in Management Accounting but develops them further, requiring you to apply them to more complex scenarios. After completing this course, you are expected to pass the ACCA exams of Performance Management(F5). In addition, this course will be also useful to the fulfillment of the practical experience requirement (PER).

Specifically, to complete this course, you should be able to:

1. Identify and discuss the information, systems and developments in technology required for organizations to manage and measure performance;

2. Explain and apply cost accounting techniques;

3. Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources while appreciating the risks and uncertainty inherent in business and controlling those risks;

4. Identify and apply appropriate budgeting techniques and methods for planning and control, and use standard costing systems to measure and control business performance and to identify remedial action;

5. Identify and discuss performance management information and measurement systems, and assess the performance of an organization from both a financial and nonfinancial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects.

**课程思政教学目标**：培育有坚定理想信念、深厚爱国情怀、扎实专业学识与职业素养、奋斗进取品格的社会主义新青年。

二、教学内容及其与毕业要求的对应关系

**（一）教学内容及讲授重点**

The following is a brief overview of the topics covered in Performance Management (F5) by modules.

**Module A** covers issues relating to performance management information, technologies and systems. We begin with a look at the accounting information needs at all levels of organization. we also look at how the internet, intranet, wireless technology and networks are used. Next, we consider the sources of management information and the characteristics of a range of management information systems, including transaction processing systems and executive information systems. The last section of this module is the concept of big data which play a vital role in modern business.

**Module B** focuses on specialist cost accounting techniques including activity-based costing (ABC), target costing, life-cycle costing (LCC), throughput accounting (TA) and environmental management accounting (EMA). ABC is an alternative to traditional absorption costing and attempts to overcome the problems of costing in a modern manufacturing environment. Target costing is a process which involves setting a target cost for a product by subtracting a desired profit margin from a target selling price. LCC is an approach that accumulates costs over a product’s entire life, rather than calculating them for each accounting period. It is used to determine the total expected profitability of a product over its entire life, from its design and development stage, through its market introduction, to its eventual withdrawal from the market. TA is based on the theory of constraints and is consistent with the use of just-in-time (JIT) production methods. The basic concept in TA is that an organization should seek to maximize throughput by identifying and eliminating bottlenecks. EMA focuses on the generation and analysis of both financial and non-financial information in order to support internal environmental management processes.

**Module C** presents decision-making techniques in different decision-making scenarios. Since terminologies and basic techniques of CVP analysis have been discussed in earlier studies, the PM syllabus moves on to multi-product CVP analysis. Limiting factor analysis begins with a technique used to maximize contribution when there is a single limiting factor. When there is more than one resource constraint, the technique of linear programming can be used. Pricing decisions involve factors which influencing pricing policy especially the level of demand, the profit-maximizing price and a range of different pricing strategies. The chapter of short-term decisions looks in greater depth relevant costs and at how they should be applied in decision-making situations. In particular, the ability to recognize relevant costs and revenues is a key skill for the PM course and practical scenarios. In a real world, it is useful to incorporate risk and uncertainty into decisions made. The related techniques are also covered in this module.

**Module D** discusses budgeting and control in an organization. At the beginning, this module looks at the budgeting systems and methods of preparing budgets, and how the budget is used in the planning and control process. You are expected to be aware of the problems of traditional budgeting systems and why organizations may be reluctant to change to more appropriate systems. Then the quantitative techniques involved in budgeting, including the high-low method and the concept of the learning curve are introduced. Since standard costs and standard costing that have been discussed in MA, PM looks at the topic in more depth on the analysis of variances between the actual results and the expected results. When a budget or standard cost is revised, the reporting of variances in the form of planning variances and operational variances should allow for this revision. At last, this module discusses the effects of standard costing and variance reporting on management and employee behavior.

**Module E** shows the content of performance measurement and control in an organization. This module begins by introducing performance measures that are used by organizations and then presents alternative views of performance measurement, such as balanced scorecard and building blocks. Next, this module discusses about divisional performance and transfer pricing which a system of charging other divisions of your organization when you provide them with your division’s goods or services. The final chapter of this module looks at performance analysis in not-for-profit organizations and the public sector.

**（二）本课程对实现毕业要求的支持**

After completing module A, you should have the ability of document retrieval and data query. You are required to master the use of literature search tools such as web search engines and web resource sharing platforms, and have the ability to use technical methods to obtain information.

In module B, you have to master the relevant knowledge of mathematics, foreign language, computer, Internet, etc. Then you are required to understand the state and trend of scientific common sense and the development of modern science and technology, and apply the knowledge of academic research and practical operation of this major.

Module C will provide you with a solid professional foundation and good professional ethics by understanding the methods and standards of decision analysis. You are able to apply professional judgment ability and keen insight, discover practical accounting problems, and make analysis and solutions in practice.

Module D and module E will help you to understand the professional knowledge of accounting comprehensively, and use these knowledges to analyze and solve practical accounting problems while writing professional and standardized accounting work reports and financial analysis reports.

**（三）教学方法与手段**

This course is delivered over five modules and 21 chapters. Materials that are used during this course include student notes, practice problems with solutions, student slides (PPT format), in-class problems, quizzes, project and so on.

The student notes are the basis for learning the material presented in the course. The notes cover each concept in relation to the competency map. The practice problems give you individual practice in mastering the concepts taught in the student notes. The slides provide a summary of the concepts covered in the course and should be used concurrently while reviewing the videos and in-class lectures. In-class problems (ICPs) are facilitator led; they are either taught in-class, or, for distance students, taught through a video presentation of each ICP. ICPs help you establish an effective approach to use while working through the practice problems. Quizzes and the project are detailed in the assessment section of this course overview.

三、各教学环节学时分配

**表1 教学课时分配**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 序号 | 章节内容 | 讲课 | 实验 | 其他 | 合计 |
| 1 | Information, technologies and systems for organizational performance | 4 | 0 | 0 | 4 |
| 2 | Specialist cost and management accounting techniques | 10 | 0 | 0 | 10 |
| 3 | Decision-making techniques | 14 | 0 | 0 | 14 |
| 4 | Budgeting and control | 14 | 0 | 0 | 14 |
| 5 | Performance measurement and control | 6 | 0 | 0 | 6 |
| 合计 |  | 48 | 0 | 0 | 48 |

四、教学内容

**Module A: Information, technologies and systems for organizational performance**

**Chapter 1 Managing information**

1.1 The role and benefits of information systems in organization

1.2 Control over information

1.3 Source of information

**Chapter 2 Information systems and data analytics**

2.1 Information levels

2.2 Types of information systems

2.3 Big data

**教学重点、难点：** Identify and discuss the information, systems and developments in technology required for organizations to manage and measure performance.

**课程的考核要求：**

1. Discuss the procedures which may be necessary to ensure the security of highly confidential information that is not for external consumption;

2. Identify the principal internal and external sources of management accounting information;

3. Identify the accounting information requirements and describe the different types of information systems used for strategic planning, management control and operational control and decision making.

**课程思政切入点**：信息是企业进行业绩管理的基石。管理者需要在及时、有效的信息基础上，为企业作出正确的决策。作为会计师，应当在收集、处理与传递数据与信息时，具备职业道德素养与诚信品质。

**复习思考题：**

1. What are the information levels? What role does each information level play in an organization?

2. What information systems are there in an organization and how they operate? Please interpret with examples.

3. What are the methods to control over information？

**Module B: Specialist cost and management accounting techniques**

**Chapter 3 Activity-based costing**

3.1 ABC principles

3.2 Traditional absorption costing vs ABC

3.3 Implications of ABC

**Chapter 4 Target costing**

4.1 Target costing

4.2 Closing a target cost gap

4.3 Implications of target costing

4.4 Target costing in service industries

**Chapter 5 Life cycle costing**

5.1 Product life cycle

5.2 Implications of LCC

**Chapter 6 Throughput accounting**

6.1 Theory of constraints (TOC)

6.2 Throughput accounting (TA)

6.3 TPAR ratios

**Chapter 7 Environmental management accounting**

7.1 Principles of environmental costing

7.2 Defining environmental costs

7.3 Accounting for environmental costs

**教学重点、难点：** Explain and apply cost accounting techniques

**课程的考核要求：**

1. Identify appropriate cost drivers under ABC;

2. Derive a target cost in manufacturing and service industries;

3. Identify the costs involved at different stages of the lifecycle;

4. Discuss and apply the theory of constraints;

5. Discuss the issues business face in the management of environmental costs.

**课程思政切入点**：依据企业现实情境与管理要求，本章通过强调会计从业者需要秉持职业道德精神，为企业产品或服务选取正确核算成本的方法，向利益相关者提供及时、准确的会计信息。

**复习思考题：**

1. What are the main differences between traditional absorption costing and ABC?

2. How to identify appropriate cost drivers and allocate costs under ABC?

3. How to derive a target cost in manufacturing and service industries?

4. How to derive a life cycle cost or profit in manufacturing and service industries?

5. What is the core idea of theory of constraints (TOC)?

6. How to calculate and interpret a throughput accounting ratio (TPAR)?

7. What are the issues businesses face in the management of environment costs and how to solve them?

**Module C: Decision-making techniques**

**Chapter 8 Cost volume profit (CVP) analysis**

8.1 Cost volume profit analysis (CVP analysis)

8.2 Single product breakeven analysis

8.3 Multi-product breakeven point

8.4 Limitations of breakeven analysis

**Chapter 9 Limiting factor analysis**

9.1 Single constraint

9.2 Shadow price

9.3 Linear programming

**Chapter 10 Pricing decisions**

10.1 Factors influencing price

10.2 Optimal pricing

10.3 Decisions to increase production and sales

10.4 Pricing strategies

**Chapter 11 Short-term decisions**

11.1 Relevant costs

11.2 Minimum price decisions

11.3 Accept or reject decisions

11.4 Make or buy decisions

11.5 Outsourcing decisions

11.6 Shutdown decisions

11.7 The further processing decision

**Chapter 12 Risk and uncertainty**

12.1 Risk and uncertainty

12.2 Probabilities and expected values (EV)

12.3 Decision trees

**教学重点、难点：** Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources while appreciating the risks and uncertainty inherent in business and controlling those risks.

**课程的考核要求：**

1. Identify and calculate relevant costs for a specific decision situation from given data;

2. Calculate and interpret the breakeven point, margin of safety and contribution to sales ratio, and demonstrate an understanding of its use;

3. Determine the optimal production plan where an organization is restricted by a single limiting factor and multiple limiting factors, including within the context of make-or-buy decisions;

4. Derive and manipulate a straight-line demand equation, and derive an equation for

the total cost function (including volume-based discounts);

5. Apply relevant costing principles in situations involving shut down, one-off contracts and the further processing of joint products;

6.Apply the techniques of maximax, maximin, and minimax regret to decision-making problems including the production of profit tables.

**课程思政切入点**：在进行企业决策时，相关成本不仅包括可用货币计量的，还有不可用货币计量的定性因素，如应该重视长期社会效益和环境效益。每一项决策都是收益与风险的权衡，本章可以通过案例引入强调风险意识、职业道德素养的树立。

**复习思考题：**

1. How to calculate and interpret the breakeven point, margin of safety and the C/S ratio in single and multi-product situations?

2. How to formulate and solve a scarce resource problem by using linear programming graphs and equations?

3. What is the optimal selling price for an organization? How to apply different price strategies?

4. How to apply relevant costing principles in situations involving accept-or-reject, make-or-buy, shutdown, one-off contracts and the further processing of joint products?

5. How to interpret a decision tree and use it solve a multi-stage decision problem?

**Module D: Budgeting and control**

**Chapter 13 Budgetary systems**

13.1 Planning and control in the performance hierarchy

13.2 Budget systems

13.3 Information used in budget systems

**Chapter 14 Quantitative analysis in budgeting**

14.1 High-low method

14.2 Learning curve theory

**Chapter 15 Budgeting and standard costing**

15.1 Purposes of standards

15.2 Deriving standards

15.3 The principle of controllability

**Chapter 16 Variance analysis**

16.1 Mix and yield variances

16.2 Sales mix and quantity variances

**Chapter 17 Planning and operational variance analysis**

17.1 Revising a budget or standard cost

17.2 Planning and operational variances for materials

17.3 Planning and operational variances for labor

17.4 Planning and operational variances for sales

17.5 The value of planning and operational variances

**Chapter 18 Performance analysis and behavioral aspects**

18.1 Setting the difficulty level for a budget

18.2 Participation in budgeting

18.3 Standard costing in the modern environment

**教学重点、难点：** Identify and apply appropriate budgeting techniques and methods for planning and control, and use standard costing systems to measure and control business performance and to identify remedial action.

**课程的考核要求：**

1. Select and explain appropriate budgetary systems for an organization, including top-down, bottom-up, rolling, zero-based, activity- based, incremental and feed-forward control;

2. Apply the learning curve model to a budgetary problem, including calculations on steady states;

3. Outline the methods used to derive standard costs and discuss the different types of cost possible;

4. Explain the wider issues involved in changing material mix e.g., cost, quality and performance measurement issues;

5. Identify and explain the relationship of the sales volume variances with the sales mix and quantity variances;

6. Calculate, identify the cause of and explain planning and operational variances.

**课程思政切入点**：预算控制的思想由来已久，如我国传统文化中“预则立，不预则费（废）”体现出的思想。业绩评价与分析常以预算为基础，本章可以采用案例形式，讨论企业如何在新时代中国特色社会主义背景下，建立更加科学的、有效的预算体系。

**复习思考题：**

1. How to select appropriate budgetary systems for an organization? What are the usefulness and problems with different budget types?

2. How to apply the learning curve to a budgetary problem, including calculations on steady states?

3. What is the relationship of the material usage variance with the material mix and yield variances? How to calculate sales mix and quantity variances?

4. How to calculate, identify the cause of and explain planning and operational variances for sales, materials, and labor?

5. How to improve future performance of an organization or business? What the behavioral problems will arise after using standard costs?

**Module E: Performance measurement and control**

**Chapter 19 Performance measures**

19.1 Performance measurement

19.2 Ratios

19.3 Limitations and strengths of ratios

19.4 Non-financial performance indicators (NFPIs)

19.5 Improving performance

19.6 The balanced scorecard

19.7 Building block model

**Chapter 20 Divisional performance and transfer pricing**

20.1 Divisionalisation

20.2 Investment centers

20.3 Transfer pricing

Chapter 21 Further aspects of performance management

21.1 Objectives

21.2 Evaluation of performance in not-for-profit organizations

21.3 Other factors

21.4 Performance measurement and external factors

**教学重点、难点：** Identify and discuss performance management information and measurement systems, and assess the performance of an organization from both a financial and nonfinancial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects.

**课程的考核要求：**

1. Describe, calculate and interpret financial performance indicators (FPIs) for profitability, liquidity and risk in both manufacturing and service businesses, and suggest methods to improve these measures.

2. Explain and interpret the Balanced Scorecard, and the Building Block model proposed by Fitzgerald and Moon;

3. Explain and illustrate the basis for setting a transfer price using variable cost, full cost and the principles behind allowing for intermediate markets;

4. Explain the meaning of, and calculate Return on Investment (ROI) and Residual Income (RI), and discuss their shortcomings.

5. Outline Value for Money (VFM) as a public sector objective.

**课程思政切入点**：在进行业绩评价时，绩效评价指标的设置应保证效率优先、兼顾公平，并且与消费者、员工、社会责任等相关的非财务指标也同样需要重视。 如何建立效率优先、兼顾公平的收入分配体系，并在收入增长的同时，考虑环保和绿色经济的重要意义，是每一位中国特色社会主义事业的建设者应承担的共同责任。

**复习思考题：**

1. How to calculate and interpret financial and non-financial performance indicators (FPIs and NFPIs) for profitability, liquidity and risk in both manufacturing and service industries?

2. Can you suggest some methods to improve financial and non-financial performance of an organization?

3. How can transfer prices distort the performance assessment of divisions and decisions made?

4. How to evaluate the performance in not-for-profit organizations?

五、考核方式、成绩评定

The following are guidelines on the grading and their weightings:

|  |  |
| --- | --- |
| Question Item | Percentage Weighting |
| **Attendance, participating and assignments** | **30%** |
| Including: |  |
| Attendance and Participating | 30% |
| Assignments (3 times) | 70% |
| **Final Exam (Open-book exam)** | **70%** |
| Including: |  |
| Objective test questions | 40% |
| Case style questions and constructed response questions | 60% |

六、主要参考书及其他内容

1. Performance Management，Text and revision kit, UK: BPP Learning Media, 2020;

2. Performance Management, Study text and exam kit, UK: Kaplan Publishing, 2020;

3. Copeland, T., Dolgoff, A., Outperform with Expectations-Based Management, US: John Wiley and Sons Inc, 2005.8.

4. 罗伯特.卡普兰、戴维.诺顿著，上海博意门咨询公司译，平衡记分卡战略实践，中国：中国人民大学出版社，2008.

5. 中华人民共和国财政部，管理会计基本指引，2016.

6. 中华人民共和国财政部，管理会计应用指引，2018-至今.

执笔人签字：

教研室主任（或课程组组长、系主任）审核签字：

教学主管领导审核签字：