《业绩管理（英语）》课程中英文简介

Performance Management（English）

课程代码：040613B **Course Code：** 040613B

课程名称：业绩管理（英语） **Course Name：Performance Management**

**（English）**

学时：48 **Periods：48**

学分：3 **Credits：3**

考核方式：考查 **Assessment：Evaluation**

先修课程：财务会计、管理会计 **Preparatory Courses： Financial Accounting;**

**Management Accounting**

《业绩管理（英语）》是一门在商业背景下介绍业绩管理的课程，是针对会计学院国际会计班而开设的专业选修课程。这门课程旨在将《管理会计》中的知识进行深化，使学生能够应用定量和定性的信息，为企业与组织开展计划、决策、业绩评估和控制活动。业绩管理这门课程要求学生掌握管理会计方法的具体应用，并考虑其对企业与组织的影响。

《业绩管理》这门课程包含一些《管理会计》中讨论的主题，但是其内容更加具有深度，应用场景更加复杂。本课程由五个模块、21个章节的内容构成。具体而言，模块一（第1章和第2章）介绍企业业绩管理所需的信息、技术与信息系统。模块二（第3章至第7章）介绍五种常用的成本核算方法，并且要求学生掌握成本核算的原理与计算。模块三（第8章至第12章）介绍在不同决策场景下，企业进行短期决策的方法。模块四（第13章至第18章）介绍企业预算与控制方法。模块五（第19章至第21章）介绍企业业绩衡量指标与业绩管理控制方法。

Performance Management (English) is a course that introduces performance management in the context of business. It is an optional course for the international accounting class of the School of Accounting. 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. This course consists of 21 chapters in five modules. Module A (Chapter 1 and 2) focus on information, technologies and systems for organizational performance. Module B (Chapter 3 to 7) introduces specialist cost and management accounting techniques, and requires you to carry out calculations with clear workings and a logical structure. Module C (Chapter 8 to 12) presents decision-making techniques in different decision-making scenarios. Module D (Chapter 13 to 18) discusses budgeting and control, and module E (Chapter 19 to 21) shows the content of performance measurement and control in an organization.