课程简介

《高级业绩管理（英语）》课程中英文简介

Advanced Performance Management（English）

课程代码：040694A **Course Code：**040694A

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

（English）

学时：64 **Periods：**64

学分：4 **Credits：**4

考核方式：考试 **Assessment：**Examination

先修课程：管理会计、业绩管理 **Preparatory Courses：**Management Accounting,

Performance Management

《高级业绩管理（英语）》是为会计学院国际会计班（ACCA方向）开设的专业核心课（必修）。通过本门课程的教学，使学生能够使用战略计划和控制模型来计划和监督组织业绩，评估风险和不确定性对组织业绩的影响；了解有效业绩管理信息控制系统的特征；探索如何在评估和改善组织业绩的过程中应用适当的战略业绩评估手段，并就战略业绩评估和企业弱点向客户和高级管理人员提供建议。教学过程中，本课程进一步发展了“业绩管理”课程的核心内容，为学生进一步学习ACCA的其他高级课程奠定基础。

本课程是一门学习如何运用相关知识、技能和专业的判断力，在不同业务环境中选择和应用战略管理会计方法的课程，它阐述了如何计划、控制和评估一个组织的业绩及其战略和经营发展状况。

“Advanced Performance Management” is a major core course (mandatory) of international accounting program (ACCA). It is designed to enable students to use strategic planning and control models to plan and monitor organizational performance, and assess the impact of risk and uncertainty on organizational performance; understand the design features of effective performance management information and monitoring systems; explore how to apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance, and advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure. In the teaching process, the course further develops key aspects introduced in “Performance Management” and provides foundation for students to further study ACCA’s other advanced courses.

This course is for students to apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts. It elaborates how plan, control and evaluate the performance and strategic and operation development of an organization.