

School	Pôle Paris Alternance (PPA Business School, Paris, France)
Qualification Title	BBA Professional Accounting
Recognition	Commission Nationale de la Certification Professionnelle (CNCP) (National Commission for Professional Certification)
Listed On	Répertoire national des certifications professionnelles (RNCP) National Directory of Professional Certifications
RNCP Code	<b>16261</b>
RNCP Web Link	<a href="http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&amp;fiche=16261">http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&amp;fiche=16261</a>
Module Title	Performance Management
Module Code	
EQF Level	6
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	The module aims to increase students' knowledge of the theory and practice of management accounting and to build on study of this topic in earlier years, especially to extend and complement the material covered in the second year Management Accounting (ACFI 203). An important part of the module is reviewing of the various theoretical approaches which have been adopted or proposed for the development of management accounting and management decision-making. Also, detailed materials on the practice of management accounting will be provided and explored in lectures and workshops. The module thus presents management accounting in a broad context of organisational management and control. The module is also based on the notion that the primary aim of a business organisation is to identify and pursue a successful long-term competitive strategy. Keeping in mind this notion the module explores the links between management accounting practices and business strategy.
Learning Outcomes	<ol style="list-style-type: none"> <li>1. Understand, analyse and evaluate issues in theory and practice in management accounting;</li> <li>2. Examine the factors that influence the design of organisations and their management accounting control systems;</li> <li>3. Evaluate the different approaches to planning and performance measurement;</li> <li>4. Identify the important behavioural, ethical and social responsibility issues associated with management accounting control systems;</li> <li>5. Critically evaluate 'traditional' management accounting controls and assess possible future developments.</li> </ol>

Skills	<ol style="list-style-type: none"> <li>1. Adaptability</li> <li>2. Problem solving skills</li> <li>3. Numeracy</li> <li>4. Commercial awareness</li> <li>5. Teamwork</li> <li>6. Organisational skills</li> <li>7. Communication skills</li> <li>8. IT skills</li> <li>9. International awareness</li> <li>10. Lifelong learning skills</li> <li>11. Ethical awareness</li> </ol>
Syllabus	<p>Management Accounting Control Systems – Development, control types and effectiveness</p> <p>Management Accounting Control Systems - Effective incentives + rewards</p> <p>Performance Management – traditional approaches</p> <p>Performance Management - Balanced perspectives</p> <p>Introduction to the assignment</p> <p>Strategic Management Accounting - Activity based environments</p> <p>Strategic Management Accounting - Investing for future capabilities</p> <p>Strategic Management Accounting - Managing a total quality approach</p> <p>Strategic Management Accounting – approaches to pricing</p> <p>S&amp;TI in PM - Behavioural + ethical issues , social responsibility + sustainability</p> <p>Future Role of Management Accounting Control Systems</p>
Assessments	<p>Assessment 2: Written Unseen Examination Assessment Type: Written Exam Duration: Two Hours Weighting: 70%</p> <p>Assessment 1: Coursework Assessment Type: Coursework Size: Maximum 2000 words Weighting: 30%</p>
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture</p> <p>Teaching Method 2 : Workshops</p> <p>Teaching Method 3: Seminars</p>
Learning Resources	