

**1. Title of the module**

Managing Organisational Performance

**2. School or partner institution which will be responsible for management of the module**

Pearson College London

**3. The level of the module (e.g. Level 4, Level 5, Level 6 or Level 7)**

Level 5

**4. The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

**5. Which term(s) the module is to be taught in (or other teaching pattern)**

This module can be run in any term: Autumn, Spring or Summer

**6. Prerequisite and co-requisite modules**

- none

**7. The programmes of study to which the module contributes**

- |   |                  |
|---|------------------|
| • BA (Hons) Business Management                                   | -Optional module |
| • BA (Hons) Business Management with Finance                      | -Core module     |
| • BA (Hons) Business Management with Global Industries            | -Optional module |
| • BA (Hons) Business Management with Law                          | -Optional module |
| • BA (Hons) Business Management with Marketing                    | -Optional module |
| • BSc(Hons) Professional Accounting in Business                   | -Core module     |
| • Integrated Masters Advanced Professional Accounting in Business | -Core module     |

**8. The intended subject specific learning outcomes.**

*On successfully completing the module students will be able to:*

- 8.1 Demonstrate knowledge and critical understanding of the issues within modern finance functions and management practice.
- 8.2 Apply cost and management accounting techniques in the context of measuring, evaluating and improving organisational performance.
- 8.3 Use professional judgement and apply decision-making techniques alongside commercial knowledge to facilitate efficient and effective business decisions, including the analysis of financial and non-financial information,
- 8.4 Apply strategic planning, budgeting and control models to plan and monitor organisational performance, using technical models where appropriate.
- 8.5 Critically evaluate and justify the performance of an organisation from both a quantitative and qualitative perspective.
- 8.6 Discuss the problems of controlling large organisations in the context of strategic business performance and shareholder value.

## 9. The intended generic learning outcomes.

*On successfully completing the module students will be able to:*

- 9.1 Critically analyse information using a range of established techniques and propose solutions to problems.

## 10. A synopsis of the curriculum

This module builds on Principles of Management Reporting & Decision-making, focusing on analysing performance in an organisation. The module will comprehensively cover costing as well as focusing on decision-making, budgeting, and reporting.

The curriculum will include:

- Overview of performance management systems
- Activity-based costing, target costing, life-cycle costing and environmental accounting
- Standard costing
- Relevant costing
- Pricing decisions
- Limiting factors
- Budgeting and forecasting techniques and analysis
- Advanced variance analysis and operating statements
- The learning curve
- Simulation and variance analysis
- Decision trees
- Performance management information systems
- Financial performance indicators and analysis
- The Balanced Scorecard
- Transfer pricing
- Value based management and shareholder value analysis
- Acquisitions and business valuations

## 11. Reading List (Indicative list, current at time of publication. Reading lists will be published annually)

- Atrill P “Accounting an Introduction”, Latest Edition, Pearson
- ACCA F5 Study Manual, Kaplan Publishing
- ACCA F5 technical articles (<http://www.accaglobal.com/zm/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html>)
- Bhimani, Horngreen, Datar and Rajan, “Management & Cost accounting”, Harlow-Pearson (latest edition)
- Journal of Management Accounting Research, Elsevier
- Ferreira, Otley “*The design and use of performance management systems: An extended framework for analysis*”, Journal of Management Accounting Research (volume 20, issue 4)

Access to a comprehensive online data base of journal articles and other relevant publications on the Online Learning Environment.

12. Learning and Teaching methods

For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience one lecture and one seminar each week.

<i>Scheduled Hours:</i>	35
<i>Placement Hours:</i>	00
<i>Independent Study Hours:</i>	115
<i>Total Study Hours:</i>	150

13. Assessment methods.

13.1 Main assessment methods

This module will be assessed by

- a 3 hour summative take-home exam to be completed over a 24 hour period (75% of overall grade); and
- a 10 minute oral coursework assignment (25% of overall grade).

A pass must be achieved in the examination assessment element in order to pass the module.

13.2 Reassessment methods

14. Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section12) and methods of Assessment (section 13)

Module learning outcome		8.1	8.2	8.3	8.4	8.5	8.6	9.1
Learning/teaching method	Hours allocated							
Private Study	115	X	X	X	X	X	X	X
Lectures	10	X	X	X	X	X	X	
Seminars	25	X	X	X	X	X	X	X
Assessment method								
Take-home exam		X	X	X	X	X	X	X
Oral Coursework assignment (10 mins)							X	X

## 15. Inclusive module design

The Collaborative Partner recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/ declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

- a) Accessible resources and curriculum
- b) Learning, teaching and assessment methods

## 16. Campus(es) or Centre(s) where module will be delivered:

Pearson College London

## 17. Internationalisation

Students taking this module will be encouraged to think about how local and international developments and changes to affect management reporting and decision making. They will cover the problems of controlling large organisations in the context of strategic business performance and shareholder value, with examples and case studies in seminars taken from a variety of international contexts.

**If the module is part of a programme in a Partner College or Validated Institution, please complete sections 18 and 19. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.**

## 18. Partner College/Validated Institution:

Pearson College London

## 19. University School responsible for the programme:

Kent Business School

# MODULE SPECIFICATION



## FACULTIES SUPPORT OFFICE USE ONLY

Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.

Date approved	Major/minor revision	Start date of the delivery of revised version	Section revised	Impacts PLOs (Q6&7 cover sheet)