

MODULE SPECIFICATION

1. Title of the module

Strategic Performance Management

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 7

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

30 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 or Spring or Summer

6. Prerequisite and co-requisite modules

None

7. The programmes of study to which the module contributes

- MSc Financial Leadership - option module
- Integrated Masters in Advanced Professional Accounting in Business - option module

8. The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- 8.1 Demonstrate a systematic and comprehensive knowledge and understanding of the pervasive business issues related to performance management, including management information, management accounting and monitoring systems.
- 8.2 *Critically* apply relevant knowledge, skills, creativity and professional judgement in selecting and applying strategic and specialist techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development
- 8.3 *Critically* apply appropriate strategic planning and control models to plan and monitor performance in an organisation
- 8.4 Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure
- 8.5 Develop a systematic and comprehensive understanding of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance.
- 8.6 Critically evaluate the impact of current developments in performance management, including the use of technology and service-based organisations.
- 8.7 Critique performance management accounting methodologies and systems, proposing new approaches and practice methodologies where appropriate.

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9. The intended generic learning outcomes.

On successfully completing the module students will be able to:

- 9.1 Demonstrate a comprehensive and systematic understanding of techniques applicable to their own research or advanced scholarship
- 9.2 Demonstrate a practical understanding of how established techniques of research and enquiry are used to create and interpret knowledge in the discipline
- 9.3 Critically evaluate current research and advanced scholarship in the discipline

10 A synopsis of the curriculum

This module aims to provide a comprehensive journey through strategic management accounting techniques in different business contexts. The module will explore how professional accountants can contribute to the evaluation of the performance of an organisation and hence its strategic development.

Overview of curriculum:

- Strategic planning and control (introduction to strategic management accounting, performance management and control of the organisation, changes in business structure and management accounting, effect of Information Technology (IT) on strategic management accounting, other environmental and ethical issues)
- External influences on organisational performance (changing business environment, impact of external factors on strategy and performance)
- Performance measurement systems and design (performance management information systems, sources of management information, recording and processing methods, management reports)
- Strategic performance measurement (performance hierarchy, strategic performance measures in private sector, divisional performance and transfer pricing issues, strategic performance measures in not-for profit organisations, non- financial performance indicators, the role of quality in management information and performance measurement systems, performance measurement and strategic human resource management issues, performance measurement and the reward systems, other behavioural aspects of performance measurement)
- Performance evaluation and corporate failure (alternative views of performance measurement and management, strategic performance issues in complex business structures, predicting and preventing corporate failure)
- Current developments and emerging issues performance management (current developments in management accounting techniques, current issues and trends in performance management)

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

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- ACCA P5 Complete Study Text
- ACCA P5 technical articles
- Simons (2013), "Performance measurement and control systems for implementing strategy", Pearson
- Management Accounting Quarterly, IMA
- Vaughn, "Financial Planning for the Entrepreneur", Prentice-Hall (latest edition)
- International Journal of Business Performance Management, InderScience

12 Learning and Teaching methods

Learning for this module will typically consist of:

4 x 1 day seminars (30 hours) or weekly equivalent

Scheduled Hours: 30

Placement Hours: 00

Independent Study Hours: 270

Total Study Hours: 300

13 Assessment methods.

This module will be summatively assessed as follows:

- 3 hour (*15 minute reading time*) summative exam (70% of overall grade)
- 20 minute oral coursework presentation which will typically take the form of a management team presentation (30% of overall grade)

A student must pass both assessments in order to pass the module.

Other alternative forms of assessment may be developed for resits.

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14 Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)

Module learning outcome		8.1	8.2	8.3	8.4	8.5	8.6	8.7	9.1	9.2	9.3
Learning/teaching method	Hours allocated										
Private Study	270	X	X	X	X	X	X	X	X	X	X
Seminar	30	X	X	X	X	X	X	X	X	X	X
Assessment method											
Oral coursework assignment (20 mins)							X	X	X	X	X
Summative exam (3 hours)		X	X	X	X	X	X				

15 Pearson College London recognises and has embedded the expectations of current disability equality legislation, and supports students with a declared disability or special educational need in its teaching.

Within this module we will make reasonable adjustments wherever necessary, including additional or substitute materials, teaching modes or assessment methods for students who have declared and discussed their learning support needs. Arrangements for students with declared disabilities will be made on an individual basis, in consultation with the College's Registry which oversees disability/dyslexia student support, and specialist support will be provided where needed.

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

Pearson College London

If the module is part of a programme in a Partner College or Validated Institution, please complete sections 17 and 18. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.

17 Partner College/Validated Institution:

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Pearson College London

- 18 **University School responsible for the programme:**
Kent Business School

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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)