

ACCT 5012 ONLINE

Performance Measurement and Control

Learning Modality: In total, attending class for this course will require the following approximate time commitment (excluding readings and assignments):

- _18_ hours online, asynchronous (*i.e., recorded content*)

Graduate Calendar Description:

Efficacy and efficiency of corporate strategies. Design and use of performance measurement systems from an organizational integrated systems view. Balanced scorecard, activity-based management, and other performance measurement and control systems.

Precludes additional credit for BUSI 5000 (no longer offered).

Course Description & objectives

ACCT 5012 is an integrated course that covers the performance measurement and control side of accounting. Evaluation of corporate and business-level strategies is critical to the proper functioning of an organization. Measures of both effectiveness and efficiency in the implementation will help management to perform better in the future. The measurement of performance helps in the proper allocation of resources by both firm's management and investors.

The course should also help you gain an appreciation for the uses of accounting information to evaluate performance and the limitations inherent in accounting information.

Learning Objectives:

Upon completion of this course, students will be expected to:

- a) Identify the role of performance measurement and the control function in organizations.
- b) Recognize and demonstrate the relationship between performance measurement and control and strategic management formulation.
- c) Demonstrate an ability to apply the various methods used in performance measurement and interpret the results in the context of the situation analyzed.
- d) Develop the skills to interpret and critically analyze accounting information for decision purposes.
- e) Identify the limitations of performance measurement and control functions within the organizational context.

Course Prerequisites:

Successful completion of both ACCT 5001 and ACCT 5002.

Textbook and Cases:

To purchase an online textbook (6-month digital access) with a major credit card or PayPal, go to: <https://console.pearsoned.com/enrollment/4y3ikq>.

Once there, sign in or create a new Pearson account.

Cases and readings as assigned and are available through Brightspace and the library

Grading Scheme:

Discussion Board: (Select and Answer 3 of 6)	10%
Weekly Quiz	10%
Assignment (Team of 2 students): Due: Feb. 12	20%
Group Case (Group of 4 Students): Due: Feb. 5	20%
Final examination:	40%
	<u>100%</u>

Team Assignment:

There will be one team assignment covering the materials from Weeks 1-5. This is a team of two students (submit one solution per team).

Weekly Quizzes:

Weekly quizzes will test the knowledge gained during the week. They will consist of Multiple Choice and short questions to provide immediate feedback.

Group Case:

Students will be provided a short case to work on out of class (Group of 4). Information for the case can be found in Brightspace under the case tab. The case itself will be found under the “tools” tab and then under “ARES Reserves” tab. One submission per group.

Final Exam Due:

Students will have a final exam consisting of multiple-choice questions and longer questions. The final exam will be during week 7. Additional problems will be provided for practice and provide guidance on the exam.

Preparation and Participation:

Class sessions entail a mixture of lectures, case studies, problem analysis, and class discussions. The content of any lecture presumes and expects you to have carefully studied the assigned reading. Lectures emphasize major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must do the problems and readings assigned and be prepared for each class. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

How to do well in this course:**PRACTICE, PRACTICE, PRACTICE...**

To perform well in this course, you must spend time answering extra problems and checking the answers to test their understanding. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right away is next to useless. You will find that there is likely to be a direct correlation between the number of problems you prepare, your attendance in class, and your course grade.

Course Schedule:

	Topic	Readings Custom Text	Quiz
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		(Horngrén Text)	
1	Support Cost Allocation, Activity Based Management and Strategic Cost Management	Ch. 2 (Ch. 15) Ch. 3 (Ch. 5)	1 (due: January 18)
2	Relevant Costing, Capacity, and Constraint Management	Ch 4 (Ch. 11)	2 (due: January 25)
3	Advanced Variance Analysis	Ch. 5 (Ch. 17)	3 (due: February 1)
4	Joint and Transfer Pricing	Ch. 6 (Ch. 16) Ch. 7 (Ch. 22)	4 (due: February 8)
5	Revenue, Quality Cost,	Ch. 5 (Ch. 17)	5 (due: February 15)
6	Performance Management and the Market	Ch. 8 (Ch. 14)	
Group Case	Due: February 5		
Team Assignment	Due: February 12		
Final Exam	February 25 (noon)		

Additional (Optional) Readings List: (Available through library/online)

Module	Readings
1	a) Neely et. al., <i>Performance Measurement System Design</i> , IJOPM, 15, 4, p.80-116.
2	a) Trussel J. and Bitner L., <i>Strategic Cost Management, An Activity Based Management Approach</i> , Management Decision 36/7, 1998, p.441-447.
6	a) Kaplan, R. and Norton, D., <i>Using the Balanced Scorecard as a Strategic Management System</i> , Harvard Business Review, July 2007, b) Kaplan, R. and Norton, D. <i>The Balanced Scorecard, Measures that Drive Performance</i> , Harvard Business Review, July 2005

ADDITIONAL INFORMATION

Course Sharing Websites:

Materials created for this course (including presentations and posted notes, labs, case studies, assignments, and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without the prior written consent of the author(s).

Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII