

ACCT90010 Strategic Performance Management

Credit Points:	12.50
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2010, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus. Semester 2, Parkville - Taught on campus.
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester
Prerequisites:	306-670 Strategic Cost Management (/view/2010/306-670) or equivalent
Corequisites:	None
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/
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Subject Overview:	The subject focuses on the role of managerial accounting information in strategic performance management. The subject explores the issues around goal setting, the role of budgets in performance management, performance measurement and evaluation, incentives, motivation and compensation, strategy implementation and the role of control systems.
Objectives:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"> # Analyse the link between organisational structure, strategy and planning and control systems; # Explain the notion of "responsibility accounting"; # Describe the planning and control function of performance measurement and control systems; # Identify the factors that are required for the development of effective performance measurement and control systems; # Identify and describe the behavioural implications of different designs of performance measurement and control systems in different organisation settings; # Evaluate the use of accounting information in the development of financial plans and budgets in manufacturing and non-manufacturing settings; # Analyse financial performance within an organization; # Identify potential problems with the use of traditional accounting-based performance measurement systems; # Describe the current performance measurement trends used in organisations; # Explain how rewards are used to influence behaviour.

Assessment:	3-hour end-of-semester examination (60%) Mid-semester test (15%) One group assignment totalling not more than 3000 words (25%) Note: Successful completion of this subject requires a pass (50%) in the final exam.
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.
Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"> # Critical thinking, specifically in relation to the appropriateness of different performance measurement and control systems for the effective planning and control of organizational activities; # Evaluation, analysis and interpretation of case-based information; # Problem solving skills, specifically in relation to solving performance measurement and behavioural problems in different organizational contexts; # Application of techniques to particular performance measurement and behavioural problems; # Application of theory and analysis to real-world contexts; # Oral and written communication, particularly in relation to the articulation of responses; # Collaborative learning and team work.
Related Course(s):	Master of Applied Commerce (Accounting) Master of Applied Commerce (Accounting) Master of Applied Commerce (Business Analysis and Systems) Master of Applied Commerce (Business Analysis and Systems) Master of Business and Information Technology Master of Business and Information Technology Master of Management (Accounting) Master of Management (Business Analysis and Systems) Master of Professional Accounting