

306-672 Strategic Performance Management

Credit Points:	12.50
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2009, This subject commences in the following study period/s: Semester 1, - Taught on campus. Semester 2, - Taught on campus.
Time Commitment:	Contact Hours: One 3-hour seminar per week (Semester 1, Semester 2). Total Time Commitment: Not available
Prerequisites:	306-670 Strategic Cost Management or equivalent.
Corequisites:	None
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	<p><p>For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.</p> <p>It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: http://services.unimelb.edu.au/disability</p></p>
Coordinator:	Ms Gillian Maree Vesty
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:	<p>On successful completion of this subject, students should be able to:</p> <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:	A 3-hour end-of-semester examination (60%), a mid-semester test (15%) and one group assignment totalling not more than 3000 words (25%). Successful completion of this subject requires a pass (50%) in the final exam.
Prescribed Texts:	To be advised

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):	<p>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</p>