

ACCT90010 Strategic Performance Management

Credit Points:	12.50								
Level:	9 (Graduate/Postgraduate)								
Dates & Locations:	This subject is not offered in 2014.								
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester								
Prerequisites:	ACCT90009 Strategic Cost Management or equivalent. <table><tr><td>Subject</td><td>Study Period Commencement:</td><td>Credit Points:</td></tr><tr><td>ACCT90009 Strategic Cost Management</td><td>Semester 1, Semester 2</td><td>12.50</td></tr></table>			Subject	Study Period Commencement:	Credit Points:	ACCT90009 Strategic Cost Management	Semester 1, Semester 2	12.50
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ACCT90009 Strategic Cost Management	Semester 1, Semester 2	12.50							
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/								
Contact:	Melbourne Business School @ Berkeley Street Level 4, 198 Berkeley Street Telephone: +61 3 8344 1670 Email: mbs-enquiries@unimelb.edu.au (mailto:mbs-enquiries@unimelb.edu.au) Web: http://mbs.unimelb.edu.au/ (http://mbs.unimelb.edu.au/)								
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.								
Learning Outcomes:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"># explain the role performance measurement and control systems play in planning and controlling organisational activities to a significant level of depth;# Identify the elements that constitute effective performance measurement and control systems;# Describe the behavioural implications of different types of performance measurement and control systems in different organisational contexts to a significant level of depth;# Analyse control system attributes in realistic organisational settings, and recommend improvements to existing control systems# Explain the notion of “responsibility accounting”;# Analyse the link between organisational structure, strategy and planning and control systems;# Analyse and review performance within an organisation;# Identify potential problems with the use of traditional performance measurement systems;# Describe the current performance measurement trends in, and their suitability to, organisations; and the advantages and disadvantages of these trends;# Explain how rewards are used to influence behaviour.								

Assessment:	3-hour end-of-semester examination (60%) A one hour mid-semester test (15%) 3000 word group assignment due in the second half of the semester (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 organisational activities; # Evaluation, analysis and interpretation of case-based information; # Problem solving skills, specifically in relation to solving performance measurement and behavioural problems in different organisational 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):	Graduate Diploma in Professional Accounting Master of Accounting Master of Applied Commerce (Accounting) Master of Applied Commerce (Business Analysis and Systems) Master of Business and Information Technology Master of Management (Accounting) Master of Management (Accounting) Master of Management (Business Analysis and Systems)