

<b>Programme</b>	BBA	<b>Course Code</b>	BBA-304	<b>Credit Hours</b>	3
<b>Course Title</b>	<b>Performance Management</b>				
<b>Course Introduction</b>					
This course is aimed to teach the students the identification and application of costing techniques for decision-making. This course also enables them to identify the deviation during performance measurement of cost centres, revenue and profit centres for taking remedial action of the management.					
<b>Learning Outcomes</b>					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> <li>1. Differentiate between absorption costing and ABC</li> <li>2. Understand the basic principles of relevant costing in decision making</li> <li>3. Identify and correct the deviations during performance management and control</li> <li>4. Understand the rising trend of sustainability reporting</li> </ol>					
<b>Course Content</b>					<b>Assignments/Readings</b>
<b>Week 1</b>	<ul style="list-style-type: none"> <li>• <b>Unit-1</b> <ul style="list-style-type: none"> <li>- <b>Review of Cost &amp; Management Accounting</b></li> <li>- <b>Introduction to Performance Management</b></li> <li>- Basic concepts of performance management</li> <li>- Objectives of performance management</li> </ul> </li> </ul>				Relevant chapter
<b>Week 2</b>	<ul style="list-style-type: none"> <li>• <b>Unit-2</b></li> <li>• <b>Activity-based Costing</b> <ul style="list-style-type: none"> <li>- What is Activity-based costing?</li> <li>- ABC vs traditional absorption costing</li> <li>- Practice session on ABC</li> </ul> </li> </ul>				Relevant chapter
<b>Week 3</b>	<ul style="list-style-type: none"> <li>• <b>Unit-3</b> <ul style="list-style-type: none"> <li>- <b>Relevant Costing</b> <ul style="list-style-type: none"> <li>- What is a relevant cost?</li> <li>- Features of a relevant cost</li> <li>- Sunk costs and committed costs</li> <li>- Opportunity costs and differential costs</li> <li>- Avoidable and unavoidable costs</li> <li>- Relevant costs for materials</li> <li>- Practice session</li> </ul> </li> </ul> </li> </ul>				Relevant chapter
<b>Week 4</b>	<ul style="list-style-type: none"> <li>- Relevant costs for labour</li> <li>- Relevant costs for factory overheads</li> <li>- 3.20 Application of relevant cost principles to the decision of accepting a job at a stated price that a customer will pay</li> </ul>				Relevant chapter
<b>Week 5</b>	<ul style="list-style-type: none"> <li>• <b>Unit-4</b> <ul style="list-style-type: none"> <li>- <b>Cost-Volume-Profit Analysis</b> <ul style="list-style-type: none"> <li>- What is CVP analysis?</li> <li>- Breakeven point and its calculation for a single product</li> <li>- Margin of safety and its calculation for a single product</li> <li>- Practice session</li> </ul> </li> </ul> </li> </ul>				Relevant chapter

<b>Week 6</b>	<ul style="list-style-type: none"> <li>- Determining sales to earn target profits</li> <li>- Breakeven chart, contribution chart and PV chart for a single product</li> <li>- 4.17 Practice session</li> </ul>	Relevant chapter
<b>Week 7</b>	<ul style="list-style-type: none"> <li>• <b>Unit-5</b> <ul style="list-style-type: none"> <li>- <b>Linear Programming</b></li> <li>- What is a limiting factor?</li> <li>- What is a linear programming technique?</li> <li>- Limitations of linear programming</li> <li>- Profit maximization and cost minimization using linear programming</li> </ul> </li> </ul>	Relevant chapter
<b>Week 8</b>	<ul style="list-style-type: none"> <li>• <b>Unit-6</b> <ul style="list-style-type: none"> <li>- <b>Budgeting</b></li> <li>- Revision of budgeting (definition, administration, process)</li> <li>- Styles of budgeting <ul style="list-style-type: none"> <li>▪ Imposed budgeting</li> <li>▪ Participative budgeting</li> <li>▪ Negotiated budgeting</li> </ul> </li> </ul> </li> </ul>	Relevant chapter
<b>Week 9</b>	<ul style="list-style-type: none"> <li>- Incremental budgets</li> <li>- Zero-based budgets</li> <li>- Rolling budgets</li> <li>- 6.16 Practice session</li> </ul>	Relevant chapter
<b>Week 10</b>	<ul style="list-style-type: none"> <li>• <b>Unit-7</b></li> <li>• <b>Quantitative Analysis in Budgeting</b> <ul style="list-style-type: none"> <li>- High-low method to analyse mixed costs</li> <li>- Learning curve theory <ul style="list-style-type: none"> <li>▪ Learning curve effect</li> <li>▪ Where does learning curve theory apply?</li> <li>▪ Learning rate</li> <li>▪ Limitations of learning curve theory</li> </ul> </li> <li>- Practice session</li> </ul> </li> </ul>	Relevant chapter
<b>Week 11</b>	<ul style="list-style-type: none"> <li>• 7.14 Expected values in budgeting</li> <li>• 7.15 Fixed and flexible budgeting</li> <li>• 7.16 Practice session</li> </ul>	Relevant chapter
<b>Week 12</b>	<ul style="list-style-type: none"> <li>• <b>Unit-8</b> <ul style="list-style-type: none"> <li>- <b>Standard Costing &amp; Variance Analysis</b></li> <li>- Standard cost, standard cost card and types of standards</li> <li>- Basic variances of costs and sales (revision)</li> </ul> </li> </ul>	Relevant chapter
<b>Week 13</b>	<ul style="list-style-type: none"> <li>- <b>Division of Material Usage Variance</b></li> <li>- Material mix variance</li> <li>- Material yield variance</li> <li>- <b>Division of Sales Volume Variance</b></li> <li>- Sales mix variance</li> <li>- Sales quantity variance</li> </ul>	Relevant chapter

<b>Week 14</b>	<ul style="list-style-type: none"> <li>• <b>Unit-9</b></li> <li>• <b>Performance Measurement in Private Sector Organizations</b> <ul style="list-style-type: none"> <li>- Aim of performance measurement</li> <li>- Types of performance measures <ul style="list-style-type: none"> <li>▪ Financial performance indicators (FPIs)</li> <li>▪ Practice session</li> </ul> </li> </ul> </li> </ul>	Relevant chapter
<b>Week 15</b>	<ul style="list-style-type: none"> <li>▪ Non-financial performance indicators (NFPIs)</li> <li>▪ The balanced scorecard</li> <li>▪ Practice session</li> </ul>	Relevant chapter
<b>Week 16</b>	<ul style="list-style-type: none"> <li>• <b>Unit-10</b></li> <li>- <b>Sustainability Reporting</b> <ul style="list-style-type: none"> <li>- Sustainable Development Goals (SDGs)</li> <li>- The evolution of sustainability reporting</li> <li>- Aims, benefits and global practices of sustainability reporting</li> <li>- Factors driving the practice of sustainability reporting</li> <li>- Consequences of sustainability reporting</li> </ul> </li> </ul>	Relevant chapter and journal article
<b>Textbooks and Reading Material</b>		
<ul style="list-style-type: none"> <li>• Textbooks BPP Learning Media. <i>ACCA: Performance Management - Study Text (Paper F5)</i>. BPP Learning Media Ltd. (Latest edition available in the market) The ICAP. (2015). <i>Cost and Management Accounting</i>. Emile Woolf International.</li> <li>• Suggested Readings Ashraf, Y., Nazir, M. S. (2023). Corporate sustainability and environmental reporting: triggers and consequences. <i>Environmental Science and Pollution Research</i>, 30(26), 68743–68769 Drury, C. (2018). <i>Cost and management accounting</i>. Belmont, CA, USA: Cengage Learning. Datar, S. M., &amp; Rajan, M. (2018). <i>Hornegren's cost accounting: A managerial emphasis</i>. Pearson. Garrison, R. H., Noreen, E. W., &amp; Brewer, P. C. (2021). <i>Managerial accounting</i>. McGraw-Hill.</li> </ul>		
<b>Teaching &amp; Learning Strategies</b>		
A combination of lecturing and discussions will be used to conduct the course. Students will be expected to read extensively ahead of each class session and actively participate in discussions and practical work.		
<b>Assignments: Types and Number with Calendar</b>		
<ol style="list-style-type: none"> <li>1. Numerical problems on relevant costing</li> <li>2. Numerical problems on CVP analysis</li> </ol>		