

**COURSE : PERFORMANCE MANAGEMENT**

**LEVEL : LEVEL II**

**SUBJECT : COURSE STRUCTURE**

**COURSE CODE : CITA 204**

**Course Description:**

The subject dwells on the application of cost and management accounting techniques in decision making, performance management and control. The core topics are costing, management accounting, budgeting and performance measurement in businesses.

Task:

- A. Explain and apply Cost accounting techniques
- B. Select and appropriate apply decision – making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- C. Identify and apply appropriate budgeting techniques and methods for planning and control
- D. Use standard costing systems to measure and control business performance and to identify remedial action.
- E. Assess the performance of a business from both a financial and non – financial view point, appreciating the problems of controlling divisionalised business and the importance of allowing for external aspects.

**Course Objective:**

To help students develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision – making, performance evaluation, and control in all business environments.

**COURSE OUTLINE**

Week 1 – 10	Application of Cost And Management Accounting Techniques - Activity based costing, Target costing, Life – cycle costing, Throughput accounting, Environmental accounting, Decision – Making Techniques - Relevant cost analysis, Cost volume profit analysis, Limiting factors, Pricing decisions, Make – or – buy and other short-term decisions, Dealing with risk and uncertainty in decision-making
Week 11 – 16	Budgeting – Objectives, Budgetary systems, Types of Budget, Quantitative analysis in budgeting, Behavioural aspects of budgeting, Standard Costing And Variances Analysis – Budgeting and standard costing, Basic variances and operating statements, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Behavioural aspects of standard costing.
Week 17 – 22	Performance Measurement And Control - The scope of performance measurement, Divisional performance and transfer pricing, Performance analysis in not for profit organizations and the public sector, External considerations and behavioural aspects.