Module Definition Form (MDF)

Module code: MOD008287	**Version:** 5 **Date Amended:** 24/Apr/2025

1. Module Title
Performance Management

2a. Module Leader
Ehsan Khansalar

2b. School
Faculty of Business Innovation and Entrepreneurship at ARU Peterborough

2c. Faculty
ARU Peterborough

3a. Level
5

3b. Module Type
Standard (fine graded)

4a. Credits
30

4b. Study Hours
300

5. Restrictions

Type	Module Code	Module Name	Condition
Pre-requisites:	None		
Co-requisites:	None		
Exclusions:	None		
Courses to which this module is restricted:			

LEARNING, TEACHING AND ASSESSMENT INFORMATION

6a. Module Description

As organisations develop they must always have an eye on the future and make decisions that influence performance. Planning and decision making is a core aspect of business strategy and this module looks at the accounting and finance information that is used in planning and support of the decision making process and control against those plans. It will introduce and demonstrate the accounting techniques used in planning and control and short and long term decision making. The module will also draw on aspects of organisational behaviour, and the risky, uncertain and quickly-changing environment in which many organisations operate.

Students registered on BSc (Hons) Accounting & Finance, BSc (Hons) Accounting & Finance [extended] or BSc (Hons) Accounting & Finance (with placement year) who complete this module successfully may be exempted from the Association of Chartered Certified Accountants (ACCA) unit F5 Performance Management.

6b. Outline Content

This module introduces and demonstrates the accounting techniques which are used in planning and control and short and long term decision making. It critiques the various techniques, discusses the theoretical underpinning and reflects on application and validity. The module will also draw on aspects of organisational behaviour, and the risky, uncertain and quickly-changing environment in which many organisations operate.

This module enables students to develop key skills essential in the financial management of organisations, and ensures that students will be able to apply the various techniques used and interpret the information produced.

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This module enables students to develop key skills essential in the financial management of organisations, and ensures that students will be able to apply the various techniques used and interpret the information produced. They will be expected to critique the tools used and discuss their applicability in a service driven global business environment. This will be applied to a real company in a final coursework.

Given the importance placed on planning and control and decision making in organisations and given that the effects of these are felt on staff at all levels, this module has been designed so that it can assist all those who are planning a wider career in business as well as those wishing to specialise in accountancy and financial management.

Syllabus:

A Specialist cost and management accounting techniques (including ABC, target costing

B Decision-making techniques (including relevant cost analysis, limiting factors, pricing decisions, dealing with risk and uncertainty in decision making

C Budgeting and control (including Budgetary systems and types of budget, standard costing, variances and performance analysis)

D Performance measurement and control (including divisional performance and transfer pricing, external considerations and behavioural aspects, performance analysis in not-for-profit organisations and the public sector)

6c. Key Texts/Literature
The reading list to support this module is available at: https://readinglists.aru.ac.uk/

6d. Specialist Learning Resources
Orbis Database, Microsoft Excel

7. Learning Outcomes (threshold standards)

No.	Type	On successful completion of this module the student will be expected to be able to:
1	Knowledge and Understanding	Select, explain and apply management accounting techniques to provide quantitative information for decision making
2	Knowledge and Understanding	Select and appropriately 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
3	Intellectual, practical, affective and transferrable skills	Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action
4	Intellectual, practical, affective and transferrable skills	Identify and discuss performance management information and measurement systems and assess the performance of an organisation from both a financial and non- financial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects

8a. Module Occurrence to which this MDF Refers

Year	Occurrence	Period	Location	Mode of Delivery
2026/7	ZZF	Template For Face To Face Learning Delivery		Face to Face

8b. Learning Activities for the above Module Occurrence			
Learning Activities	**Hours**	**Learning Outcomes**	**Details of Duration, frequency and other comments**
Lectures	0	N/A	N/A
Other teacher managed learning	50	1-4	1 x 20 minutes screencast per week for 12 weeks 2 x 1 hours x 12 week tutor led workshop 2 x 1 hours x 11 week student led workshop
Student managed learning	250	1-4	Independent reading, study and analysis as directed by learning materials
TOTAL:	300		

9. Assessment for the above Module Occurrence

The assessment for some modules includes a presentation (see below for details on how this particular module is assessed). We recognise that presenting, especially to a large group, can cause significant anxiety or distress for some students. If this may affect you, please contact your Module Leader or the Disability and Neurodiversity Service as early as possible. We will work with you to consider appropriate reasonable adjustments. Depending on your individual needs, these might include, for example, presenting to a smaller group or presenting only to a member of academic staff.

Assessment No.	Assessment Method	Learning Outcomes	Weighting (%)	Fine Grade or Pass/Fail	Qualifying Mark (%)
010	Coursework	1-4	30 (%)	Fine Grade	30 (%)
2000 words assignment on real company					

Assessment No.	Assessment Method	Learning Outcomes	Weighting (%)	Fine Grade or Pass/Fail	Qualifying Mark (%)
011	Examination Peterborough	1-4	70 (%)	Fine Grade	30 (%)
Examination 3 hours and 15 minutes reading time					

In order to pass this module, students are required to achieve an overall mark of 40% (for modules at levels 3, 4, 5 and 6) or 50% (for modules at level 7*).

In addition, students are required to:
(a) achieve the qualifying mark for each element of fine graded assessment as specified above
(b) pass any pass/fail elements

[* the pass mark of 50% applies for all module occurrences from the academic year 2024/25 – see Section 3a of this MDF to check the level of the module and Section 8a of this MDF to check the academic year]