1. **Title of the module**
Managing Organisational Performance – PRSN5118

2. **School or partner institution which will be responsible for management of the module**
Pearson College London

3. **The level of the module (e.g. Level 4, Level 5, Level 6 or Level 7)**
Level 5

4. **The number of credits and the ECTS value which the module represents**
15 credits (7.5 ECTS)

5. **Which term(s) the module is to be taught in (or other teaching pattern)**
This module can be run in any term: Autumn, Spring or Summer

6. **Prerequisite and co-requisite modules**
- Principles of Management Reporting & Decision Making

7. **The programmes of study to which the module contributes**
- BA (Hons) Business Management - Option module
- BA (Hons) Business Management with Finance - Core module
- BA (Hons) Business Management with Global Industries - Option module
- BA (Hons) Business Management with Law - Option module
- BA (Hons) Business Management with Marketing - Option module
- BSc(Hons) Professional Accounting in Business - Core module
- Integrated Masters Advanced Professional Accounting in Business - Core module

8. **The intended subject specific learning outcomes.**

   *On successfully completing the module students will be able to:*

8.1 Demonstrate knowledge and critical understanding of the issues within modern finance functions and management practice.

8.2 Apply cost and management accounting techniques in the context of measuring, evaluating and improving organisational performance.

8.3 Use professional judgement and apply decision-making techniques alongside commercial knowledge to facilitate efficient and effective business decisions, including the analysis of financial and non-financial information.

8.4 Apply strategic planning, budgeting and control models to plan and monitor organisational performance, using technical models where appropriate.

8.5 Critically evaluate and justify the performance of an organisation from both a quantitative and qualitative perspective.

8.6 Discuss the problems of controlling large organisations in the context of strategic business performance and shareholder value.
9. The intended generic learning outcomes.

On successfully completing the module students will be able to:

9.1 Critically analyse information using a range of established techniques and propose solutions to problems.

10. A synopsis of the curriculum

This module builds on Principles of Management Reporting & Decision-making, focusing on analysing performance in an organisation. The module will comprehensively cover costing as well as focusing on decision-making, budgeting, and reporting.

The curriculum will include:
- Overview of performance management systems
- Activity-based costing, target costing, life-cycle costing and environmental accounting
- Standard costing
- Relevant costing
- Pricing decisions
- Limiting factors
- Budgeting and forecasting techniques and analysis
- Advanced variance analysis and operating statements
- The learning curve
- Simulation and variance analysis
- Decision trees
- Performance management information systems
- Financial performance indicators and analysis
- The Balanced Scorecard
- Transfer pricing
- Value based management and shareholder value analysis
- Acquisitions and business valuations

11. Reading List (Indicative list, current at time of publication. Reading lists will be published annually)

- Journal of Management Accounting Research, Elsevier

Access to a comprehensive online data base of journal articles and other relevant publications on the Online Learning Environment.

12. Learning and Teaching methods
For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience one lecture and one seminar each week.

| Scheduled Hours: | 25 |
| Placement Hours: | 00 |
| Independent Study Hours: | 125 |
| Total Study Hours: | 150 |

13. Assessment methods.

This module will be assessed by

- a summative written exam; comprising written element 3 hours (including 15 minutes reading time) (75% of overall grade); and
- a 10 minute oral coursework assignment (25% of overall grade).

A pass must be achieved in all elements of assessment in order to pass the module.

14. Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)

<table>
<thead>
<tr>
<th>Module learning outcome</th>
<th>8.1</th>
<th>8.2</th>
<th>8.3</th>
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<th>8.5</th>
<th>8.6</th>
<th>9.1</th>
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<tbody>
<tr>
<td>Learning/teaching method</td>
<td>Hours allocated</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>Private Study</td>
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<td>Lectures</td>
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<td>Seminars</td>
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<tr>
<td>Assessment method</td>
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<tr>
<td>Written examination (3 hours)</td>
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<td>X</td>
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<tr>
<td>Oral Coursework assignment (10 mins)</td>
<td>X</td>
<td>X</td>
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15. Pearson College London recognises and has embedded the expectations of current disability equality legislation, and supports students with a declared disability or special educational need in its teaching.
Within this module we will make reasonable adjustments wherever necessary, including additional or substitute materials, teaching modes or assessment methods for students who have declared and discussed their learning support needs. Arrangements for students with declared disabilities will be made on an individual basis, in consultation with the College’s Registry which oversees disability/dyslexia student support, and specialist support will be provided where needed.

16. Campus(es) or Centre(s) where module will be delivered:

Pearson College London

If the module is part of a programme in a Partner College or Validated Institution, please complete sections 17 and 18. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.

17. Partner College/Validated Institution:

Pearson College London

18. University School responsible for the programme:

Kent Business School
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Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.

<table>
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<tr>
<th>Date approved</th>
<th>Major/minor revision</th>
<th>Start date of the delivery of revised version</th>
<th>Section revised</th>
<th>Impacts PLOs (Q6&amp;7 cover sheet)</th>
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