

SEMESTER VI  
B.Com(IF&A)  
ADVANCED PERFORMANCE MANAGEMENT-II  
DSC  
w.e.f 2019 -20 AY

**SCHEME OF INSTRUCTIONS SCHEME OF EXAMINATION**

Hours per Week: 5 Maximum Marks: 100

Credits: 5 Internal Assessment: 40

Instruction Mode: Lecture External Examination : 60

Course Code: External Exam Duration : 3 Hrs

**Objectives:** Use strategic planning and control models to plan and monitor organisational performance and Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

**Course Outcomes-**

CO 1: Use strategic level planning to monitor complex business structures

CO 2: Analyze the importance of Management Information System

CO 3: Understand the Importance of performance Management in the organizations

CO 4: Be up to date with all the changing environment & emerging trends in the Management Accounting Techniques.

**Module -1: Variances 15Hrs**

Introduction, Deviation Calculations, Material Mix & Yield, Planning & Operational Variances, Using Variances in the Modern Environment, Sales mix & quantity

**Module -2: 12Hrs**

**(a) Role of quality in performance measurement**

Introduction, Quality practices, Quality related cost, Quality management systems, Lean production. Quality in MIS

**(b) performance reports for management.**

Reports for performance management, Problems dealing with quantitative data, Problems dealing with qualitative data

**Module – 3 : 12Hrs**

**(a) Human resource aspects of performance measurement**

Introduction to HRM, Using appraisal to improve business performance, Reward schemes for employees and managers, Accountability issues arising from performance measurement systems, Management styles

**(b) corporate failure**

Why do companies fail, Symptoms of fai, Corporate failure prediction models, Performance improvement strategies, The performance management systems, Long term survival and the product life cycle.

**Module – 4: Impact of Information Technology 10Hrs**

Sources of management information, Compatibility of management accounting objectives and management accounting information systems, The need for continual systems development, IT developments, Developing management accounting systems, Big data.

**Module-5: Business structure and performance management. 12Hrs**

Organisational forms, IS requirements of different business structures, Problems associated with complex business structures, Needs of modern service industries, Business Integration, Business Process re-engineering, Change in structure, culture or strategy and impact on performance measurement.