

Course Outline 2017
ACCTG 323: PERFORMANCE MEASUREMENT AND EVALUATION
(15 POINTS)

Semester 2 (1175)

Course Prescription

The design of performance measurement frameworks such as the Balanced Scorecard incorporating strategy maps and alignment principles. Methods of performance analysis will cover ratios, weighting systems and Data Envelopment Analysis. Evaluation principles and methods will include internal audit perspectives around project and programme evaluation, cost-benefit analysis, randomised control tests and value-for-money.

Programme and Course Advice

Prerequisite: Any 30 points at Stage II in Accounting or Finance

Goals of the Course

The purpose of this course is to provide a theoretical and practical framework for the design and implementation of performance measurement and evaluation systems in organisations. The general goals of this course are:

1. Theory and Practice of Performance Measurement and Evaluation Systems: Students will be able to link the major theoretical concepts and frameworks to practical situations.
2. Critical Thinking Skills: Students will develop critical and creative thinking to find and use information to solve performance measurement and evaluation problems.
3. Application and Integration of Performance Measurement and Evaluation Principles: Students will understand and apply performance measurement and evaluation principles in order to arrive at appropriate recommendations for a given situation.
4. Communication and Information Literacy: Students will develop report writing skills to communicate their work effectively.

Learning Outcomes

By the end of this course, it is expected that the student will be able to:

1. Explain how strategies and business models interact and impact on performance measurement and evaluation frameworks.
2. Discuss the need for multiple measures of organizational performance and develop a balanced scorecard.
3. Use a step-by-step approach to assess, choose and use appropriate performance measures for their organization, programme and projects.
4. Demonstrate practical skills in the design and implementation of evaluation systems and performance measurement methods.

Content Outline

- Strategy
- Business Models
- Introduction to Performance Measurement
- Balanced Scorecard and Strategy Maps
- Organizational alignment and management controls
- Performance analysis
- Analytics
- Value for money analysis and cost-benefit analysis
- Programme evaluation
- Project evaluation and new product development process
- Impact evaluation and Randomized control tests

Learning and Teaching

The teaching and learning process for ACCTG 323 comprises the following:

Lectures - one 2-hour lecture per week in Library, Rm B15, Mondays 3 to 5pm.

Workshops - one 2-hour Workshop per week in Conference Centre, Rm 342, Thursdays 12-2pm.

In addition to attending classes, students are required to review the readings and web-resources outlined on canvas for each topic. They need to prepare for the workshops, attempt the practice questions and effectively participate in peerwise to enhance their learning.

Teaching Staff

Course co-ordinator and Lecturer

Dr. Sharlene Biswas
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Lecturer

Professor Paul Rouse
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Learning Resources

There is no prescribed textbook for the course. However, a range of learning resources are provided on canvas for each topic including readings, video clips, web resources, lecture slides, workshop materials, recordings, as well as practice questions. Students are also encouraged to work in groups to enhance their learning and understanding of the key concepts.

Assessment

The assignments and final examination assess your ability to progress towards achievement of the learning outcomes. *You are required to achieve a mark of 50% or more overall as well as in the final exam to pass the course.* The assessment weightings are:

Individual assignment	20%
Group Assignment	20%
Participation	10%
Final Examination	50%

Further details on these assessments will be provided on canvas and at the first lecture.

The broad relationship between these assessments and the course learning outcomes is as follows:

Learning Outcome	Individual Assignment	Group Assignment	Participation	Final Examination
1	X	X	X	X
2	X		X	X
3	X	X	X	X
4	X	x	X	X

Inclusive learning

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the course coordinator/ lecturer.

Academic integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting his or her learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the world-wide web. A student's assessed work may be reviewed against electronic source material using computerised detection to provide an electronic version of their work for computerised review.

Student feedback

We regularly seek feedback from students in order to shape and improve this and all courses on the programme. Students will be asked to complete formative fast feedback in the semester, and course and teaching evaluations at the end of the course. In addition, each course will seek volunteers to serve as class reps.

In the event of an unexpected disruption

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions, the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up-to-date information via Canvas and the University website.