

Program	ADVANCED DIPLOMA IN ACCOUNTING AND BUSINESS
Course Description	PERFORMANCE MANAGEMENT
Course Code	PM
Component	COURSE OUTLINE

A. Management information systems and data analytics

1. Management information systems
2. Uses and control of information
3. Big data and data analytics

B. Specialist cost and management accounting techniques

1. Activity-based costing
2. Target costing
3. Life-cycle costing
4. Throughput accounting
5. Accounting for environmental and sustainability factors

C. Decision-making techniques

1. Relevant cost analysis
2. Cost volume profit analysis (CVP)
3. Limiting factors
4. Pricing decisions
5. Make-or-buy and other short-term decisions
6. Dealing with risk and uncertainty in decision-making

D. Budgeting and control

1. Budgetary systems and types of budget
2. Analytical techniques in budgeting and forecasting
3. Standard costing
4. Material mix and yield variances
5. Sales mix and quantity variances
6. Planning and operational variances
7. Performance analysis

E. Performance measurement and control

1. Performance analysis in private sector, public sector and not-for-profit organisations
2. Divisional performance and transfer pricing
3. Specific performance analysis issues in not-for-profit organisations and the public sector

F. Employability and technology skills

1. Use computer technology to efficiently access and manipulate relevant information.
2. Work on relevant response options, using available functions and technology, as would be required in the workplace.
3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
4. Present data and information effectively, using the appropriate tools.