

CPA PROFESSIONAL EDUCATION
PROGRAM

SYLLABUS

Performance Management Module

Purpose

The purpose of this syllabus is to provide information about the Performance Management module. This document has been produced for current and potential candidates and those who advise them; and others in the professional, academic, and general community.

Module Overview

Module objectives

The objective of Performance Management is to equip candidates with the ability to contribute to strategic decision-making, support effective governance, manage and mitigate risk, and assess overall performance management. Candidates apply conceptual frameworks for strategy, governance, risk, and performance in more complex settings than dealt with previously, developing competencies used to focus an entity on improving performance and delivering sustainable value.

Resources

See the Candidate Guide for a comprehensive list of module resources.

Grading

See the Candidate Guide for the module grading structure.

Unit Outline

The following activities are included in each unit.

Units 1-8

- **Learn with the eBook**
 - Each unit covers several eBook chapters. Each chapter includes a snapshot, written instruction, examples, e-lessons on select technical topics, summary problems, and practice multiple-choice questions.
- **Test yourself with a quiz**
 - The quiz consists of 15 multiple-choice questions that have been selected to test your understanding of the technical topics in each unit.
- **Apply what you have learned to an integrated problem**
 - Integrated problems draw from the technical topics covered in each unit and provide an opportunity to practise applying technical knowledge in an integrated manner.
- **Write a practice case**
 - Practice cases provide an opportunity to hone your case-writing skills and apply technical knowledge in a 120-minute scenario. The practice case is designed to be written in exam-like conditions within the suggested time noted in the case. For strategies on how to write a practice case, refer to the case-writing tutorial.
- **Write a retired exam case (optional)**
 - Retired exam cases are cases that were included on a past module exam. Writing this retired exam case is optional; however, you are strongly encouraged to write the case for practice under time-constrained exam conditions.
- **Debrief facilitator feedback (Unit 2 onward)**
 - After your facilitator has returned feedback on your integrated problem and practice case submissions from the previous unit, you will perform a debrief using the feedback received.
- **Participate in the module workshop**
 - You will participate in a two-day workshop during which you will work through several activities led by a session leader. The module workshop provides an opportunity to practise your enabling and technical competencies.

Topics Covered

The following chapters from the eBook volumes are the recommended readings for the module. Chapters that are tagged with an asterisk (*) contain topics that are commonly tested in this module.

Unit 1

Enabling Competencies eBook

- Chapter 12 — Quantitative and Qualitative Analysis

Management Accounting eBook

- Chapter 9 — Cost-Volume-Profit Analysis*

Strategy and Governance eBook

- Chapter 6 — Strategic Process — Big Picture*
- Chapter 7 — Strategic Process — Vision, Mission, and Values*
- Chapter 8 — Strategic Process — Formulation*
- Chapter 9 — Strategic Process — Implementation*

Unit 2

Enabling Competencies eBook

- Chapter 13 — Stakeholder Analysis

Management Accounting eBook

- Chapter 10 — Relevant Information for Short-Term Decisions*
- Chapter 15 — Pricing — Overview
- Chapter 16 — Pricing — In-Depth*

Strategy and Governance eBook

- Chapter 10 — Strategic Process — Performance Management*

Unit 3

Enabling Competencies eBook

- Chapter 14 — Decision Making
- Chapter 15 — Assumptions and Sensitivity Analysis

Management Accounting eBook

- Chapter 5 — Cost Behaviour and Job Costing*
- Chapter 6 — Costing — Methods*

Strategy and Governance eBook

- Chapter 2 — Governance — Structure*
- Chapter 3 — Governance — Organizational Structure

Unit 4

Management Accounting eBook

- Chapter 13 — Quality Control and Process Improvement — Overview*
- Chapter 14 — Quality Control and Process Improvement — In-Depth*
- Chapter 17 — Transfer Pricing — Overview*
- Chapter 18 — Transfer Pricing Calculations*

Strategy and Governance eBook

- Chapter 5 — Internal and External Analysis*

Unit 5

Enabling Competencies eBook

- Chapter 17 — Ethical Analysis

Management Accounting eBook

- Chapter 19 — Master and Cash Budgets
- Chapter 20 — Budgeting*

Unit 6

Enabling Competencies eBook

- Chapter 11 — Financial Statement Analysis

Management Accounting eBook

- Chapter 21 — Variance Analysis*

Strategy and Governance eBook

- Chapter 4 — Governance — Ethics and Corporate Social Responsibility

Unit 7

Enabling Competencies eBook

- Chapter 10 — Critiques (WIR)

Management Accounting eBook

- Chapter 22 — Performance Measures*
- Chapter 23 — Balanced Scorecard — Overview*
- Chapter 24 — Balanced Scorecard — In-Depth*

Strategy and Governance eBook

- Chapter 11 — Strategic Process — Government and NPO

Unit 8

Management Accounting eBook

- Chapter 27 — Design, Acquisition, and Development of Information Technology and Systems — Overview
- Chapter 28 — Design, Acquisition, and Development of Information Technology and Systems — In-Depth
- Chapter 29 — Data Integrity of Information Systems — Overview
- Chapter 30 — Data Integrity of Information Systems — In-Depth