



Symbiosis College of Arts and Commerce

(An Autonomous College under Savitribai Phule Pune University)

Subject code	60614C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		T.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) <b style="background-color: yellow;">Semester VI Title: Advanced Performance Evaluation and Management											
Objectives	<ol style="list-style-type: none"> 1. Application of relevant knowledge and skills in selecting and applying strategic management accounting techniques in different business situations. 2. To exercise professional judgement to the evaluation of the performance of an organization and its strategic and operational development. 												
Detailed syllabus													
Unit	Contents of the syllabus												Number of Lectures
1.	Strategic planning and control 1.1 Strategic management accounting 1.2 Impact of external factors on performance management 1.3 Performance hierarchy 1.4 Performance management and control of the organization 1.5 Changes in business structure and management accounting 1.6 Other environmental and ethical issues												10
2.	Impact of risk and uncertainty on organizational performance 2.1 Impact of risk and uncertainty on performance management												10
3.	Performance measurement systems and design 3.1 Performance management information systems 3.2 Sources of management information 3.3 Recording and processing methods 3.4 Management reports												10
4.	Strategic performance measurement 4.1 Strategic performance measures in the private sector 4.2 Divisional performances and transfer pricing issues 4.3 Strategic performance measures in not-for-profit organizations 4.4 Non-financial performance indicators 4.5 The role of quality in management information and performance measurement systems 4.6 Performance measurement and strategic human resource management issues 4.7 Other behavioral aspects of performance measurement												14
5.	Performance evaluation and corporate failure 5.1 Alternative views of performance measurement and management												10

	5.2 Strategic performance issues in complex business structures 5.3 Predicting and preventing corporate failure	
	Total Number of Lectures	54
Suggested Reference Books <ol style="list-style-type: none"> 1. Advanced Performance Management (Study Text) Published by Kaplan 2. Advanced Performance Management (Exam Kit) Published by Kaplan 3. Advanced Performance Management (Study Text) published by BPP 4. Advanced Performance Management (Exam Kit) Published by Kaplan website. accaglobal.com 		