

Course Title	PERFORMANCE MANAGEMENT II
Course Code	MGT 407
Course Purpose and Objectives	The purpose of this course is to provide an in-depth knowledge of advanced cost and management accounting techniques. Students will develop skills in applying these techniques to business planning, decision-making, and performance evaluation and manage the environmental and sustainability factors in accounting. Students will enhance decision-making capabilities under uncertainty and risk.
Learning Outcomes	<ol style="list-style-type: none"> 1. Implement various cost and management accounting techniques. 2. Analyze costs using activity-based costing, target costing, and life-cycle costing. 3. Critically evaluate cost and management accounting and its implication on multi-product decision-making. 4. Manage environmental and sustainability costs effectively. 5. Implement decision-making techniques for business efficiency and risk management. 6. Assess and control business performance through standard costing systems and variance analysis.
Course Content	<p>Specialist Cost and Management Accounting Techniques</p> <ol style="list-style-type: none"> 1. Activity-Based Costing (ABC) 2. Target Costing 3. Life-Cycle Costing <p>Throughput Accounting</p> <ol style="list-style-type: none"> 1. Theory of Constraints <p>Accounting for Environmental and Sustainability Factors</p> <ol style="list-style-type: none"> 1. Environmental Cost Management <ul style="list-style-type: none"> ○ <p>Decision-Making Techniques</p> <ol style="list-style-type: none"> 1. Relevant Cost Analysis 2. Cost Volume Profit Analysis (CVP) 3. Limiting Factors and Pricing Decisions 4. Make-or-Buy and Short-Term Decisions 5. Risk and Uncertainty in Decision-Making <p>Standard Costing and Variance Analysis</p> <ol style="list-style-type: none"> 1. Standard Costing