

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC 107	SEMESTER OF STUDIES	1 st X	2 nd
COURSE TITLE	PERFORMANCE & CHANGE MANAGEMENT			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA665/			

1. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

The aim of the course is to develop knowledge and skills relating to the performance management of various types of organizations (private or public, profit or not-for-profit). Specific attention is given on techniques on quantitative and qualitative performance measures. Moreover, change management models are explored because performance results often require organizational change.

At the end of the course the student will have further developed the following skills/competencies:

- Use computer technology to collect and manage digital information
- Present data and information effectively, using the appropriate tools.

Moreover, at the end of this course the student should be able to:

- Identify and discuss the information, systems and technological developments required for effective organizational performance management

- State the circumstances under which direct costing can be used as an analysis tool
- Recognize the process for compiling activity-based costs
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources.
- Identify and apply appropriate budgeting techniques and methods for reviewing a capital budgeting proposal
- Use standard costing systems to measure and control business performance and to identify remedial action.
- Assess the organizational performance from both a financial and non-financial viewpoint.
- Apply change management models to facilitate required organizational change

General Abilities

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology

Project planning and management

Respect for difference and multiculturalism

Adapting to new situations

Respect for the natural environment

Decision-making

Showing social, professional and ethical responsibility and sensitivity to gender issues

Working independently

Criticism and self-criticism

Team work

Production of free, creative and inductive thinking

Working in an international environment

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Working in an interdisciplinary environment

Others...

Production of new research ideas

.....

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
Project planning and management	
Respect for difference and multiculturalism	
Respect for the natural environment	
Showing social, professional and ethical responsibility and sensitivity to gender issues	
Criticism and self-criticism	
Production of free, creative and inductive thinking	

Others:

2. COURSE CONTENT

1. Information Systems and Organizational Performance
2. Data collection, data mining and data analytics
3. Cost classification and cost accounting
4. Efficiency types
5. Inefficiency sources
6. Pricing

7. Make-or-buy decisions
8. Risk and uncertainty in decision-making
9. Budgeting and control
10. Budgetary systems and types of budget
11. Standard costing and variance analysis
12. Quantitative and Qualitative performance measures
13. Key Performance Areas (KPAs) and Critical Success Factors (CSFs) in private, public and not-for-profit organizations
14. Financial and non-financial key performance indicators (KPIs)
15. Divisional performance and transfer pricing
16. Stakeholders' view of organizational performance
17. Performance appraisal and change management
18. Change management

3. TEACHING AND LEARNING METHODS - ASSESSMENT

<p style="text-align: center;">TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i></p>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	
	Others:	
<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
<p style="text-align: center;">TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Activity	Work-load (hours)
	Lectures	39
	Tutorials	
	Laboratory practice	
	<i>Essay writing</i>	
	Seminars	
	Exercises	13
	Project	
	Study and analysis of bibliography	
	Placements	
	Clinical practice	
	Art workshop	
	Interactive teaching	
	Educational visits	
	Artistic creativity	
	Private study	73
Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)	125 hours (total student work-load)	
<p style="text-align: center;">STUDENT ASSESSEMENT <i>Description of the evaluation procedure</i></p>	Written work, essay/report	
	Problem solving	
	Multiple	

<p>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	choice questionnaires		
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
Others :			

4. RECOMMENDED LITERATURE

1. Bragg, S. M. (2017). *Budgeting: Fourth Edition: A Comprehensive Guide*. Accounting Tools Inc., Colorado.
2. Bragg, S. M. (2019). *Accounting for Managers: Third Edition: A Business Decision Guide*. Accounting Tools Inc., Colorado.
3. Brownell, P. (1985). Budgetary systems and the control of functionally differentiated organizational activities. *Journal of Accounting Research*, 502-512.
4. Forbes Insights (2014). Making The Change: planning, executing and measuring successful business transformation. November 2014.
5. Kotter, J. P. (2012). *Leading change*. Harvard business press.
6. Maloney, S., Haas, R., Keating, J. L., Molloy, E., Jolly, B., Sims, J., ... & Haines, T. (2012). Breakeven, cost benefit, cost effectiveness, and willingness to pay for web-based versus face-to-face education delivery for health professionals. *Journal of medical Internet research*, 14(2), e47.
7. Melville, N., Kraemer, K., & Gurbaxani, V. (2004). Information technology and organizational performance: An integrative model of IT business value. *MIS quarterly*, 283-322.
8. Mislick, G. K., & Nussbaum, D. A. (2015). *Cost estimation: methods and tools*. John Wiley & Sons.
9. Otley, D. (2007). *Accounting performance measurement: a review of its purposes and practices*. In Neely, A. (Eds.). *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed.). pp. 29-53. Cambridge: Cambridge University Press.
10. Taticchi, P. (Ed.). (2010). *Business performance measurement and management: new contexts, themes and challenges*. Springer Science & Business Media