

CPA PREPARATORY COURSES

SYLLABUS

Performance Management

Purpose

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

Course Overview

Course description

Performance Management is a six-week, introductory performance management course in a business context. You will examine the importance of governance and corporate social responsibility and the pivotal roles they play in developing, formulating, and implementing strategy.

Course prerequisites

The prerequisites for this course are the following courses or equivalent post-secondary courses:



Resources

See the Student Guide for a comprehensive list of course resources.

Grading

See the Student Guide for the course grading structure.

Course Outline

The following topics are covered in Performance Management:

Unit 1

- The concept of enterprise risk management and the steps in the risk management process
- Emerging issues, current trends, and new technologies in strategy and governance
- Governance structure, including the parties involved and their duties, the role of the audit committee, and impact of regulation on governance

Unit 2

- Organizational structure and its effects on decision-making in an organization
- Corporate social responsibility, including environmental accounting, environmental costing, and social ethics
- Role of management incentives, codes of conduct, and reporting mechanisms for compliance and risk issues in organizational ethics

Unit 3

- Process of environmental scanning and methods for analyzing an organization's internal and external environment

Unit 4

- Five main steps in the strategic process: overall objective; mission, vision, and values; strategy formulation; strategy implementation; and performance management
- How an organization determines its overall objective (or mandate) and sets a vision, mission, and values as part of the strategic process
- Alignment of management decisions with the organization's vision, mission, and values, as well as how the organization's vision, mission, and values align with the overall objective (or mandate)

Unit 5

- Formulation of strategy as part of the strategic management process
- Implementation of strategy in an organization as part of the strategic management process

Unit 6

- Performance management as part of the strategic management process, including strategy evaluation, key success factors, key performance indicators, and how controls support performance management
- Strategic management process for government and not-for-profit organizations

Reading List

The following chapters from the Strategy and Governance volume of the eBook are the required readings for the course:

Unit 1

- Chapter 1 — Introduction to Risk Management
- Chapter 3 — Governance Structure — Overview

Unit 2

- Chapter 5 — Organizational Structure — Overview
- Chapter 7 — Ethics and Social Responsibility

Unit 3

- Chapter 8 — Internal and External Analysis

Unit 4

- Chapter 9 — Strategic Process Overview
- Chapter 10 — Vision, Mission, and Values

Unit 5

- Chapter 11 — Strategy Formulation
- Chapter 12 — Strategy Implementation Overview

Unit 6

- Chapter 14 — Strategic Performance Management
- Chapter 15 — Strategy for Government and Not-For-Profit Organizations