IB9TH-15 Managing Business Performance

27/28

Department
: Warwick Business School

Level
: Taught Postgraduate Level

Module leader
: Dane Pflueger

Credit value
: 15

Module duration
: 10 weeks

Assessment
: 100% coursework

Study location
: University of Warwick main campus, Coventry

Description

Introductory description

This module examines how leaders use organisational structures, accounting information and management control systems to influence performance in growing firms. Framed around the perspective of a newly appointed CEO who must deliver improved results, the module explores the practical levers available to managers — from how responsibilities are allocated and internal relationships are structured, to how information is generated, interpreted and acted upon. Students consider how choices around costing approaches, budgeting practices, performance measures, risk management frameworks and strategic alignment mechanisms shape behaviour, coordination and organisational outcomes.

The emphasis is on interpretation, behavioural insight and organisational context rather than technical calculation. Through case-based learning, students work with real and simulated scenarios to diagnose performance issues, evaluate the consequences of alternative control choices and develop evidence-based recommendations. By the end of the module, students will understand how management control systems can be designed and used to steer organisations, manage risk and support the delivery of strategic commitments.

Module aims

Develop students' understanding of how accounting information supports managerial decision making.
Examine how organisations design systems for communication, coordination and control.
Analyse the behavioural consequences of performance measurement and incentive systems.
Equip students to diagnose business performance problems and propose evidence-based solutions.
Strengthen students' ability to mobilise accounting information in ways that support positive behavioural and business outcomes.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

Designing the organisation: responsibility centres, accountability and internal coordination.
Short-term decision making: relevant costing, marginal analysis and operational trade-offs.
Long-term costing and planning: full costing, normal costing and cost structures in strategic decisions.
Planning and control: budgeting systems, standard costs and variance analysis.
Performance measurement: selecting and interpreting financial, operational and behavioural indicators to assess business performance.
Incentives and target setting: designing reward structures, performance targets and accountability mechanisms that shape managerial behaviour.
Enterprise Risk Management: identifying, assessing and integrating strategic and operational risks into performance management.
Strategic alignment: using the Balanced Scorecard and Strategy Maps to link objectives, measures and initiatives.

Learning outcomes

By the end of the module, students should be able to:

- Demonstrate a systematic understanding of how accounting information supports managerial decision making.
- Demonstrate understanding of how communication, coordination and control are achieved within and between organisational units, including their limits and challenges.
- Demonstrate understanding of the behavioural consequences of performance measurement, incentives and accounting information use.
- Demonstrate analytical skills in relation to key accounting, organisational and managerial issues.

Indicative reading list

[Reading lists can be found in Talis]

Subject specific skills

Identify, analyse and interpret information to facilitate effective internal decision making.
Develop evidence-based solutions to problems of communication, coordination and control.
Mobilise accounting information and organisational policies in ways that support positive behavioural and organisational outcomes.
Apply accounting and finance concepts to evaluate business problems.

Transferable skills

Produce clear, well-structured written communication.
Demonstrate effective problem-solving capabilities.

Study

Study time

Type	Required
Lectures	10 sessions of 1 hour (7%)
Other activity	18 hours (12%)
Private study	48 hours (32%)
Assessment	74 hours (49%)
Total	150 hours

Private study description

Private study to include preparation for lectures/ seminars/ workshops [delete as applicable] and own reading

Other activity description

Practical Class/Workshop 9x2hr F2F

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Assessment group A

	Weighting	Study time	Eligible for self-certification
Assessment component			
Individual Assignment	100%	74 hours	Yes (extension)
Individual Assignment 3000 words			
Reassessment component is the same			

Feedback on assessment

Feedback provided via written comments and marksheet via my.wbs

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Availability

Courses

This module is Core for:

- Year 1 of TIBS-N1F5 Postgraduate Taught Business and Finance