<table>
<thead>
<tr>
<th>TSC Category</th>
<th>Management Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSC</td>
<td>Performance Management</td>
</tr>
<tr>
<td>TSC Description</td>
<td>Measure and manage business performance</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>TSC Proficiency Description</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 4</th>
<th>Level 5</th>
<th>Level 6</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Prepare basic analysis of management information</td>
<td>Perform business performance measurement</td>
<td>Manage revenue and related expense reporting for the business unit</td>
<td>Analyse management information in context of external environment and business objectives</td>
<td>Establish performance management framework and appraisal methodologies</td>
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</tbody>
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### Knowledge

- Information needed for different organisational structures
- Analysis techniques for management information
- Appropriate financial and non-financial performance measures
- Performance management and control in responsibility centres
- Performance reports for projected and actual performance
- Transfer pricing
- External influences on organisational performance
- Impact of risks and uncertainties on organisational performance
- Performance management measurement frameworks (balanced scorecard, target setting)
- Types of appraisal methodologies

### Abilities

- Determine relevant information needed for management information
- Compile information needed for decision-making in different organisational structures
- Calculate and explain need for appropriate performance measures in a variety of contexts (manufacturing and service sectors)
- Determine impact and behavioural consequences of performance management and control in responsibility centres
- Prepare performance reports for the evaluation of projected and actual performance
- Discuss transfer pricing systems
- Determine the type of external influences on organisational performances
- Analyse impact of risks and uncertainties on organisational performance, and dealing with instances
- Review traditional and non-traditional approaches to performance measurement
- Review and improve existing performance management framework