WILMINGTON UNIVERSITY  
COLLEGE OF BUSINESS  
BASIC COURSE INFORMATION  

COURSE NUMBER: MOL 7100  
COURSE TITLE: Performance Measurement and Control  

I. LEARNING OUTCOMES AND GOALS:  

- Develop an understanding of the economic environment in which organizations operate.  
- Understand the financial role of organizational leaders.  
- Understand the fundamental components of performance measurement including financial reporting.  
- Understand the relationships among financial components of performance measurement including financial reporting.  
- Understand the relationships among financial reports, individual managerial decisions, and financial performance results.  
- Apply analytical techniques to understand cost, sales volume and profit relationships, especially break-even analysis and ratios.  
- Understand the role and basic techniques of budgeting, budget variance analysis and forecasting as financial management tools.  
- Understand the impact of changes in management decisions, upon financial planning, and performance, and performance results.  
- Understand how conflicting internal objectives limit organizational financial performance and profitability.  
- Successfully demonstrate the ability to assimilate and clearly communicate financial management knowledge, ideas, and innovations through both written and oral presentations.  

II. RATIONALE:  

Leaders need an understanding of the accounting and financial drivers that impact the organization. This course helps students develop that familiarity and how to apply that knowledge in measuring the financial performance of the organization.