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**ACCA Research Institute**



## ACCA F5

**Performance Management(PM)**

**绩效管理**

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# Introduction of F5

## 1. Format of the paper

- Restructured from February 2014
- 3 hours+15 minutes reading time
- 2 Sections
  - A : multiple choice questions (20 \* 2')
  - B : calculations and discussion (3 \* 10' + 2\*15')



## Introduction of F5

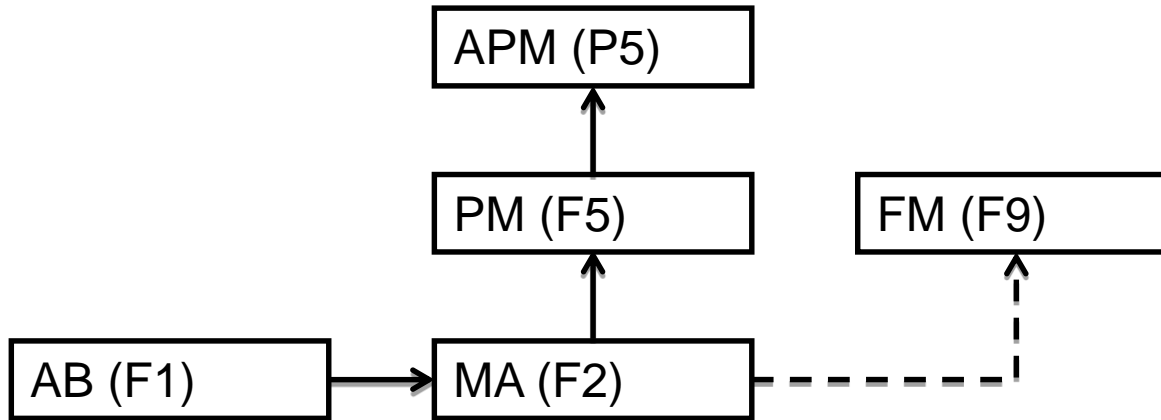
### 2. How to pass the exam?

- 所有选择题当填空题做
- 公式该背要背
- 文字题：不要介意自己的英语水平，写自己所想，即使使用最简单的英语。这是全球性的考试！！
- 注意积累英语专业词汇！！！！例如，  
budgets and forecasts 预测预算  
product profitability report 产品获利报告  
performance evaluation/measurement/assessment  
绩效考评



# Introduction of F5

## 3. Linkage to other paper





## Introduction of F5

### 4. Aim of Paper

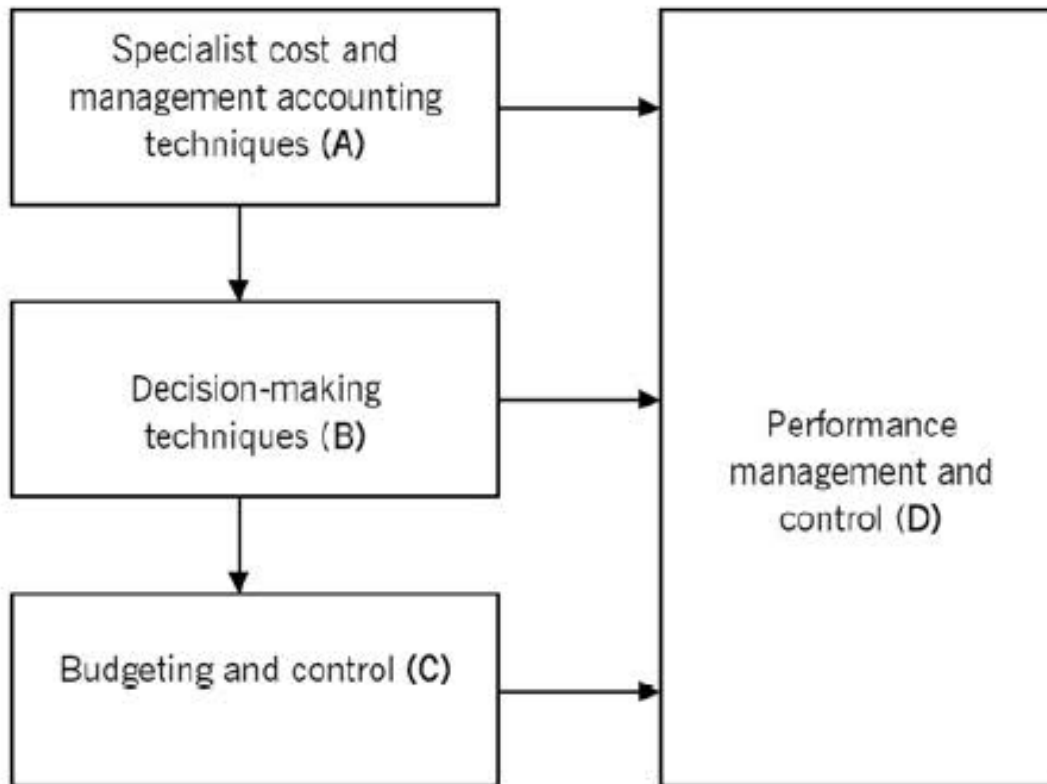
The F5 exam requires candidates to be able to **apply** management accounting techniques in business environments. The key question you need to be able to answer is 'what does it all actually mean?' Modern technology is capable of producing vast amounts of management accounting information but it has to be used to **help managers make good decisions and manage effectively**. The emphasis in this paper is therefore on **practical elements and application to the real world**. The exam does not set out to trick you: the paper will be fair.



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## 5. Logic of F5

RELATIONAL DIAGRAM OF MAIN CAPABILITIES





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- A. Specialist cost and management accounting techniques
  - explain and apply cost accounting techniques

Cost accounting techniques include:

AC and MC



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### B. Decision-making techniques

-Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.

CVP





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### C. Budgeting and control

-Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action.



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### D. Performance management and control

-Identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalized businesses and the importance of allowing for external aspects.



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### 6. Exam formula

#### **Demand curve**

$$P = a - bQ$$

$$b = \frac{\text{change in price}}{\text{change in quantity}}$$

$$a = \text{price when } Q = 0$$

$$MR = a - 2bQ$$

#### **Learning curve**

$$Y = ax^b$$

- Where
- Y = cumulative average time per unit to produce x units
  - a = the time taken for the first unit of output
  - x = the cumulative number of units
  - b = the index of learning ( $\log LR / \log 2$ )
  - LR = the learning rate as a decimal



## Introduction of F5

### 7. What should you do to pass the exam?

- 基础课必听
- 真题必做
- 习题课必听
- BPP选做，选择题必做，文字题选做

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# Thank You!

