Examiners' Approach



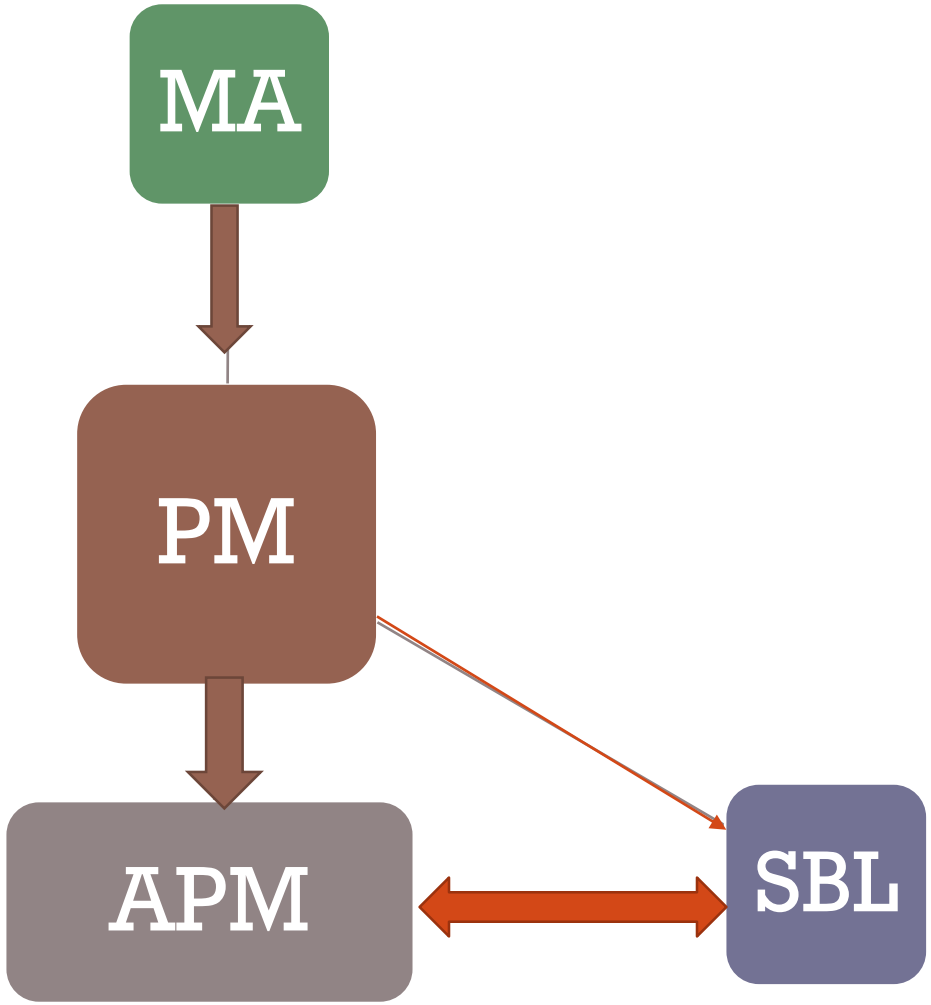
Producer: Khotso Moea

Performance Management (PM) Aim

The aim of the Performance Management exam is to develop knowledge and particularly skills in the;

- application of management accounting techniques to quantitative and qualitative information for;
  - planning,
  - decision making,
  - performance evaluation, and control.

STRUCTURE



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MA, PM and APM relationship

- The syllabus for Performance Management, builds on the knowledge gained in Management Accounting (MA).
- It also prepares students for the more specialist capabilities covered in Advanced Performance Management.
- This mid position is always a challenge for an examiner because such exams must represent a step up from the lower exam but a step down from the more advanced exam.
- Stepping up from MA, it is important to note that this is not simply a costing exam.
- Costing is obviously a key part of the syllabus but it sits amongst **many other equally** important key areas.

Format and structure of the computer-based exam (CBE)

- PM is assessed by a three-hour (3) CBE which is comprised of three sections: A, B and C
- **All** questions are **compulsory**. Some questions will adopt a scenario/case study approach.
- Section A of the exam comprises 15 objective test (OT) questions of two marks each, representing 30% of the exam.
- There are no partial marks for OT questions.
- OT questions are not always the same as traditional multiple-choice questions (MCQs), although they could take the form of an MCQ
- Candidates should ensure that they are familiar with the different styles of OT that may be used
- Utilize specimen exams available on ACCA website

Section B And C

➢Section B

- Section B of the exam comprises three 10-mark cases
- Each case has five OT questions of two marks, representing 30% of the exam
- As with Section A, the OT questions could be presented in a variety of different styles.

➢Section C

- Section C of the exam comprises two 20-mark constructed response questions which represents 40% of the exam.
- These questions are expert marked – all workings and calculations produced in the response options can be viewed by the marker.

Questions Composition – Section A

- The 15 two-mark questions in this section can potentially test any area of the syllabus
- They may be narrative or computational and can test both knowledge and application.
- The exact composition of the questions will depend on the other topics tested in the exam such that an overall balanced exam is achieved.

Questions Composition – Section B

- The three case questions in this section will each be based on a unique scenario and could also be set on any area of the syllabus
- All five questions in each case might be related to a single topic area or a few syllabus topics might be contained in each scenario
- However, the five questions are independent of each other so getting a question wrong will not affect the other responses within that case.
- These case questions allow syllabus topics to be examined in more depth than in Section A.

Questions Composition – Section C

- The constructed response questions in this section could also be set on any area of the syllabus.
- The third section of the exam will comprise two questions worth 20 marks each. These questions can be either one full 20 mark requirement or broken down into several requirements.
- These questions will come mainly from syllabus areas C, D and E but may include requirements centred on the learning outcomes in syllabus area A.

This content was build with reference to the PM – Examiner Approach. (click on the link below to access the article.

https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/f5-sept16.html