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Enrol. What do you learn in P2? • How to use cost management, quality and process management and value management to provide organisations with cost advantage. • The criteria, process and techniques that are used to decide which projects to undertake, how to manage the performance of organisational units to ensure that they achieve their objectives.

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P2: Performance Management Questions and answers from past 'ask a tutor' events – archived by syllabus area [Please note that the responses given are the tutors' own. They are not definitive nor do they necessarily reflect the views of CIMA.] Syllabus area A - Pricing and Product Decisions Question (Nov 2011):

P2: Performance Management

P2. P2. P2. ADVANCED MANAGEMENT ACCOUNTING. Focusing primarily on the long term, P2 builds on the insights about costs and their drivers (from P1) to provide the competencies needed to analyse, plan and manage costs to support the implementation of the organisation's strategy. It shows how to manage and control the performance of various units of the organisation in line with both short-term budgets and long-term strategy.

P2

The ACCA Performance Management paper – follows on from Paper MA and is concerned with

managing the business so as to achieve better performance. Most of the topics were introduced in Paper MA, but are examined in more detail and to a greater depth. Read more... ACCA PM Exam Tips. View all ACCA F5 Articles

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5 P1 revision summaries • Indirect overhead or fixed cost is a cost which cannot be easily identified or related to a cost per unit or activity level. Examples include a factory supervisor's salary or factory rent and rates. • Semi-variable cost is a cost containing both fixed and variable components and thus partly affected by a change in the level of activity.

P1 Performance Operations Revision Summaries

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