

F5 BPP EXAM TIPS DECEMBER 2014 EXAMS|ACCA

Important areas to cover for the December exam include (but are not limited to):

Syllabus area A: ABC, Throughput Accounting, Target Costing and Lifecycle costing.

Syllabus area B: Techniques to assist decision making, including: linear programming, CVP analysis, relevant costing, pricing and incorporating risk and uncertainty

Syllabus area C: Approaches to and types of budgeting systems, variance analysis (both mix and yield and planning and operational variances) and forecasting techniques, especially learning curves

Syllabus area D: Appraisal of performance of an entire company or a division, via financial performance measures including traditional ratio analysis, ROI and RI or transfer pricing often contrasted with non-financial performance measures including the Balanced Scorecard

General advice:

Section A of the exam will comprise 20 2 mark multiple choice questions – this will mean that you will need breadth of syllabus knowledge, whilst the 10 and 15 mark questions will require depth of knowledge combined with application.

When studying syllabus areas A-C consider what implications of these techniques are for performance management. It is not possible to question spot, or predict what will be tested in the section B questions; therefore the best advice is to study broadly from all syllabus areas.

You can also visit ACCA's website for more information about F5 Performance Management

F5 KAPLAN EXAM TIPS DECEMBER 2014 EXAMS|ACCA

F5 key examinable areas for December 2014.

These tips should only be used in conjunction with proper studying. These tips are just intelligent exam surgery for Paper F5 december 2014.

ACCA Examiners are not predictable so it is vital that all core syllabus areas are revised fully.

These tips are based on Kaplan's experience and understanding of the ACCA exams and will help focus your last minute revision.

Please also read all the Examiner's Articles which are available on the ACCA Global website.

Here are some suggestions of key areas which may be tested in December 2014 F5 exam paper:

1-Specialist Cost and management accounting techniques :

- Target costing
- Lifecycle Costing
- Environmental accounting

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Minjie Lin



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Table of Contents F5 Bpp Study Text For Dec 2014

1. Understanding the eBook F5 Bpp Study Text For Dec 2014
 - The Rise of Digital Reading F5 Bpp Study Text For Dec 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying F5 Bpp Study Text For Dec 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an F5 Bpp Study Text For Dec 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from F5 Bpp Study Text For Dec 2014
 - Personalized Recommendations

- F5 Bpp Study Text For Dec 2014 User Reviews and Ratings
- F5 Bpp Study Text For Dec 2014 and Bestseller Lists
- 5. Accessing F5 Bpp Study Text For Dec 2014 Free and Paid eBooks
 - F5 Bpp Study Text For Dec 2014 Public Domain eBooks
 - F5 Bpp Study Text For Dec 2014 eBook Subscription Services
 - F5 Bpp Study Text For Dec 2014 Budget-Friendly Options
- 6. Navigating F5 Bpp Study Text For Dec 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - F5 Bpp Study Text For Dec 2014 Compatibility with Devices
 - F5 Bpp Study Text For Dec 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of F5 Bpp Study Text For Dec 2014
 - Highlighting and Note-Taking F5 Bpp Study Text For Dec 2014
 - Interactive Elements F5 Bpp Study Text For Dec 2014
- 8. Staying Engaged with F5 Bpp Study Text For Dec 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers F5 Bpp Study Text For Dec 2014
- 9. Balancing eBooks and Physical Books F5 Bpp Study Text For Dec 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection F5 Bpp Study Text For Dec 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine F5 Bpp Study Text For Dec 2014
 - Setting Reading Goals F5 Bpp Study Text For Dec 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of F5 Bpp Study Text For Dec 2014
 - Fact-Checking eBook Content of F5 Bpp Study Text For Dec 2014

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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