

## 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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**M Tight**



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