Think Ahead

ACCA

Prepare to pass

A guide to help you if you are studying

Performance Management

F5

Prepare to pass

Welcome to your guide helping you to study for your F5 exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to paper-based exams for September and December 2015 and March and June 2016.

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Getting started

Your checklist

- ☐ Enter for your exam
- ☐ Buy an Approved Content Provider study text and question and answer bank
- ☐ Draw up your study plan
- ☐ Get to know your exam

Getting started – Tips for success

We strongly recommend that you buy an F5 Approved Content Provider study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

Tips for success

- ✓ The earlier you enter for your exam the less it costs!
- ✓ Use the ACCA Learning Community to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Download the Student Planner App – a tool that helps you map your journey to ACCA membership while balancing your work and social life.
- ✓ Spend some time familiarising yourself with the free resources available via the exam resource finder on the student section of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.
- ✓ Remember to personalise your edition of Student Accountant so you receive F5 specific information as you need it.

Exempt from F2?

- ✓ Make sure you have the assumed knowledge needed from F2 for F5 (see F5 syllabus and study guide).
- ✓ If you feel your knowledge is lacking, consider buying an F2 Approved Content Provider study text to refresh your understanding.
- ✓ **When drawing up your study plan (see page 5)**
- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.

Getting started – Draw up your study plan

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVSION AND FINAL PREPARATION						

Evening study period Daytime study period Other commitments

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on the next page
- You may need to add or take away weeks depending on your own circumstances
- Block out days/half days/ evenings already committed to family/social events
- Plan study periods – evenings/ half days/full days, aiming for roughly one evening/half day per chapter of your study text
- Leave a six week period for the revision and final preparation phases

Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

☐ Evening study period ☐ Daytime study period ☐ Other commitments

Colour boxes in your preferred highlighter colours.

Getting started – Get to know your exam

☐ Review the syllabus & study guide	➤ This gives you an understanding of the aims and objectives of the exam, learning outcomes and exam structure
☐ Scan the F5 specimen exam	➤ The specimen exam provides you with a clear picture of how F5 will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam
☐ Read the examiner's approach article and listen to the examiner's approach interview	➤ Using these at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page
☐ Review the examiner's reports from the last four sittings	➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing F5
☐ Read the exam technique articles for F5	➤ The three articles – Multiple-choice questions, Top tips for the Paper F5 exam and Approaching written questions – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions
☐ Familiarise yourself with the formulae sheet	➤ You will be provided with this document in the exam and so you will not need to learn these formulae

Getting started – What the examiner has said about F5 (extract from the examiner's approach article)

Comments on **assumed knowledge:**

Where an area of the Paper F5 syllabus covers a topic already covered in Paper F2 as well, such as performance measurement, for example, there is twice as much reason to assume that candidates will be able to tackle such a question.

Previous articles and presentations at conferences have referred to the metaphorical toolbox that is required for Paper F5. This is the set of management accounting techniques that should have been learnt and practised for the exam. Many of these were first introduced in Paper F2, *Management Accounting,* so anyone that was exempt from this exam needs to make sure that they do in fact have the assumed knowledge that gained the exemption in the first place.

Everyone must go into the exam with these metaphorical tools in their bags. A builder wouldn't turn up to a job with only some of the tools he needs. He doesn't empty out his toolbox after one job on the basis that he doesn't need those tools anymore. He knows that he could require a particular tool at any time on a job, depending on what he is doing, and he must be fully prepared at all times. Accountancy is no different, particularly management accounting.

As mentioned at the beginning of this article, **Paper F2 topics that arise again in Paper F5 may be examined in a more challenging way in Paper F5 in order to reflect the difference between the two papers**. Also, by the time a candidate reaches Paper F5, they may sometimes be expected to work out which tool they need to take out of their toolbox in order to answer a question, rather than always being told which technique they will need to use. This is another step towards the skills required for Paper P5 and for the workplace itself, where accountants must act as advisors in many situations. Please remember that Paper F5 is a *skills* module paper whereas Paper F2 is only *a knowledge* module paper, although the Paper F5 exam would usually be expected to contain a small proportion of pure knowledge marks too.

Learning phase

Your checklist

- ☐ Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
  - gain the knowledge you need; and
  - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – page 12
- ✓ BPP Learning Media – page 13
- ✓ Kaplan Publishing – page 14

Tick the box Content in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box Quiz/Test in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box Questions in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box ACCA related resources in the control sheet once you have:

- ✓ Read / viewed the related ACCA article / video signposted

Learning phase – Tips for success

Tips for success

- ✓ Actively read the material – ask yourself 'do I understand this?' If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the Approved Content Providers including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your planner – everyone works at a different pace.
- ✓ Keep an eye on Student Accountant for any relevant articles.
- ✓ Visit the ACCA Learning Community regularly to view new video content and to join online study events.
- ✓ There are PER (Practical Experience Requirement) objectives associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				
1 Cost accounting				• Activity based costing
2 Developments in management accounting				• Throughput accounting and the theory of constraints – part 1 • Throughput accounting and the theory of constraints – part 2 • Environmental management accounting • Target costing and lifecycle costing
3 Relevant cost analysis				• Study support video: Decision making techniques
4 Cost volume profit analysis				• Cost volume profit analysis • Study support video: Break even and profit volume charts
5 Limiting factor decisions				• Linear programming
6 Pricing				
7 Risk and uncertainty				• Decision trees • The risks of uncertainty • Study support video: Decision trees
8 Budgeting				• Comparing budgeting techniques
9 Quantitative analysis in budgeting				• The learning rate and learning effect
10 Standard costing				
11 Basic variance analysis				• Interpreting financial data
12 Advanced variance analysis				• Materials mix and yield variances • Study support video: Variances
13 Planning and operational variances				
14 Performance measurement				
15 Further aspects of performance analysis				• Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2
16 Divisional performance evaluation				• Performance measurement
17 Transfer pricing				• Transfer pricing • Study support video: Transfer pricing
18 Performance management information systems				

When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.

Learning phase – Control sheet for BPP Learning Media

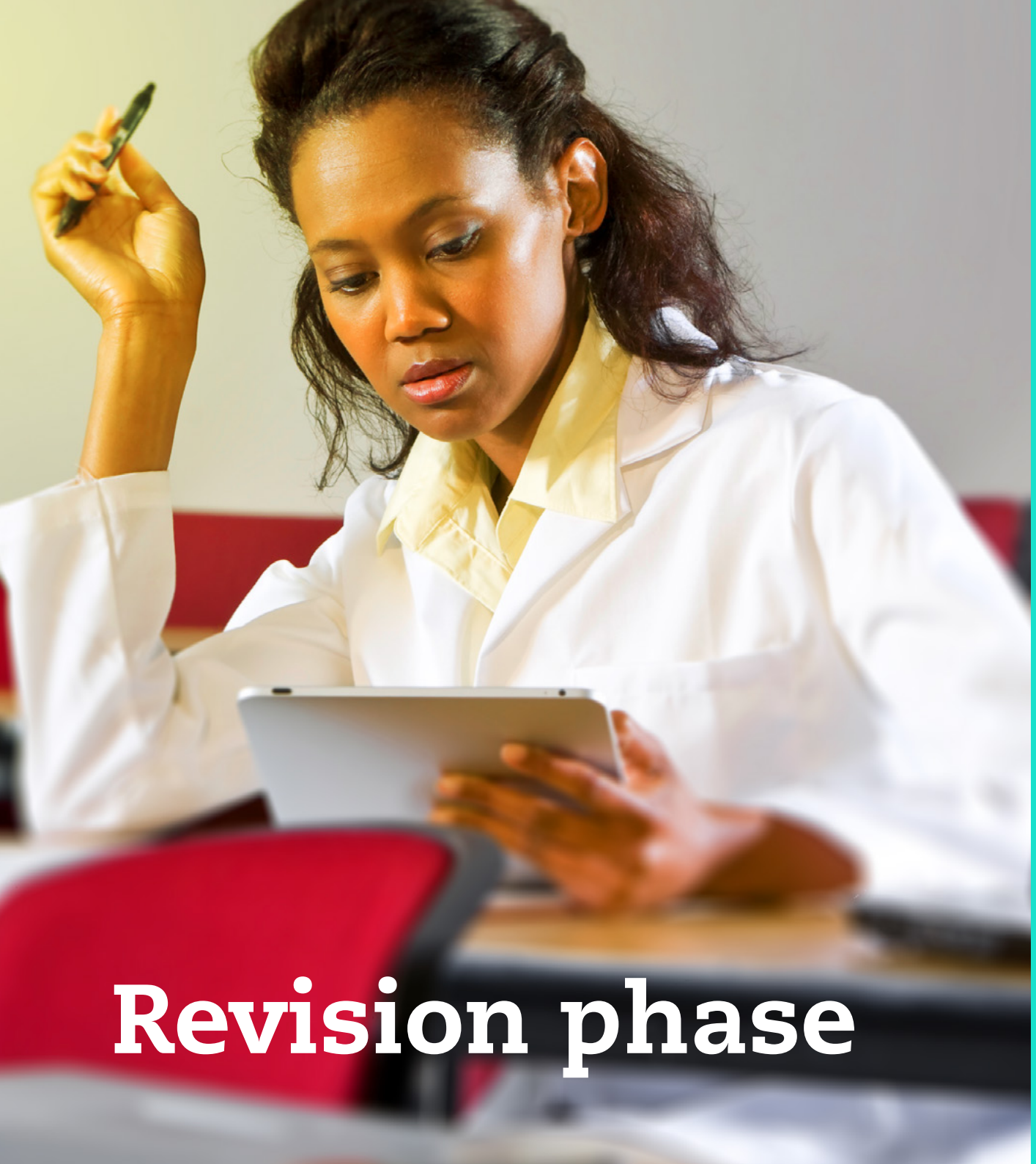
Chapter		Content	Quiz/Test	Questions	ACCA related resources	
		✓ tick the boxes below when complete				
Introduction						
1	Costing					
2	Activity based costing				• Activity based costing	
3	Target costing					
4	Life cycle costing				• Target costing and lifecycle costing	
5	Throughput accounting				• Throughput accounting and the theory of constraints – part 1 • Throughput accounting and the theory of constraints – part 2	
6	Environmental accounting				• Environmental management accounting	
7	Cost volume profit (CVP) analysis				• Cost volume profit analysis • Study support video: Break even and profit volume charts	
8	Limiting factor analysis				• Linear programming	
9	Pricing decisions					
10	Short-term decisions				• Study support video: Decision making techniques	
11	Risk and uncertainty				• Decision trees • The risks of uncertainty • Study support video: Decision trees	
12	Budgetary systems				• Comparing budgeting techniques	
13	Quantitative analysis in budgeting				• The learning rate and learning effect	
14	Budgeting and standard costing					
15	Variance analysis				• Interpreting financial data • Materials mix and yield variances	
16	Planning and operational variances				• Study support video: Variances	
17	Performance analysis and behavioural aspects					
18	Performance management information systems					
19	Sources of management information and management reports					
20	Performance measurement in private sector organisations					
21	Divisional performance and transfer pricing				• Performance measurement • Transfer pricing • Study support video: Transfer pricing	
22	Further aspects of performance management				• Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2	

13 When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				
1 A revision of F2 topics				
2 Advanced costing methods				• Throughput accounting and the theory of constraints – part 1 • Throughput accounting and the theory of constraints – part 2 • Environmental management accounting • Target costing and lifecycle costing • Activity based costing
3 Cost volume profit analysis				• Cost volume profit analysis • Study support video: Break even and profit volume charts
4 Planning with limiting factors				• Linear programming
5 Pricing				
6 Relevant costing				• Study support video: Decision making techniques
7 Risk and uncertainty				• Decision trees • The risks of uncertainty • Study support video: Decision trees
8 Budgeting				• Comparing budgeting techniques
9 Quantitative analysis				• The learning rate and learning effect
10 Advanced variances				• Materials mix and yield variances • Interpreting financial data • Study support video: Variances
11 Performance measurement and control				
12 Divisional performance measurement and transfer pricing				• Performance measurement • Transfer pricing • Study support video: Transfer pricing
13 Performance measurement in not-for profit organisations				• Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2
14 Performance measurement information systems				

When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.



Revision phase

Your checklist

- ☐ Revisit areas you struggled with during the learning phase
- ☐ Ensure you are confident with the knowledge needed to pass the exam
- ☐ Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the Approved Content Provider question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the specimen exam – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day

Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.

Revision phase – Key resources

- Review the examiner's approach article and examiner's interview again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the examiner's reports from the last four sittings again
- View the study support videos referred to in your control sheet again – this time focusing on the exam technique aspects
- View the study support videos: Question 1 debrief and Question 5 debrief to gain a better understanding of how to approach these types of question in the real exam
- Read the exam technique articles – Multiple-choice questions, Top tips for the paper F5 exam and Approaching written questions again – this time using the techniques to help you practice questions
- Make sure you read the study skills articles in Student Accountant covering topics such as how to overcome exam anxiety as well as checking the Student Accountant Hub for any new technical articles related to F5

Tips for success

✓ Don't give up easily – if you really cannot understand something then consider posing a question on the ACCA Learning Community – if you found it difficult so will have others.

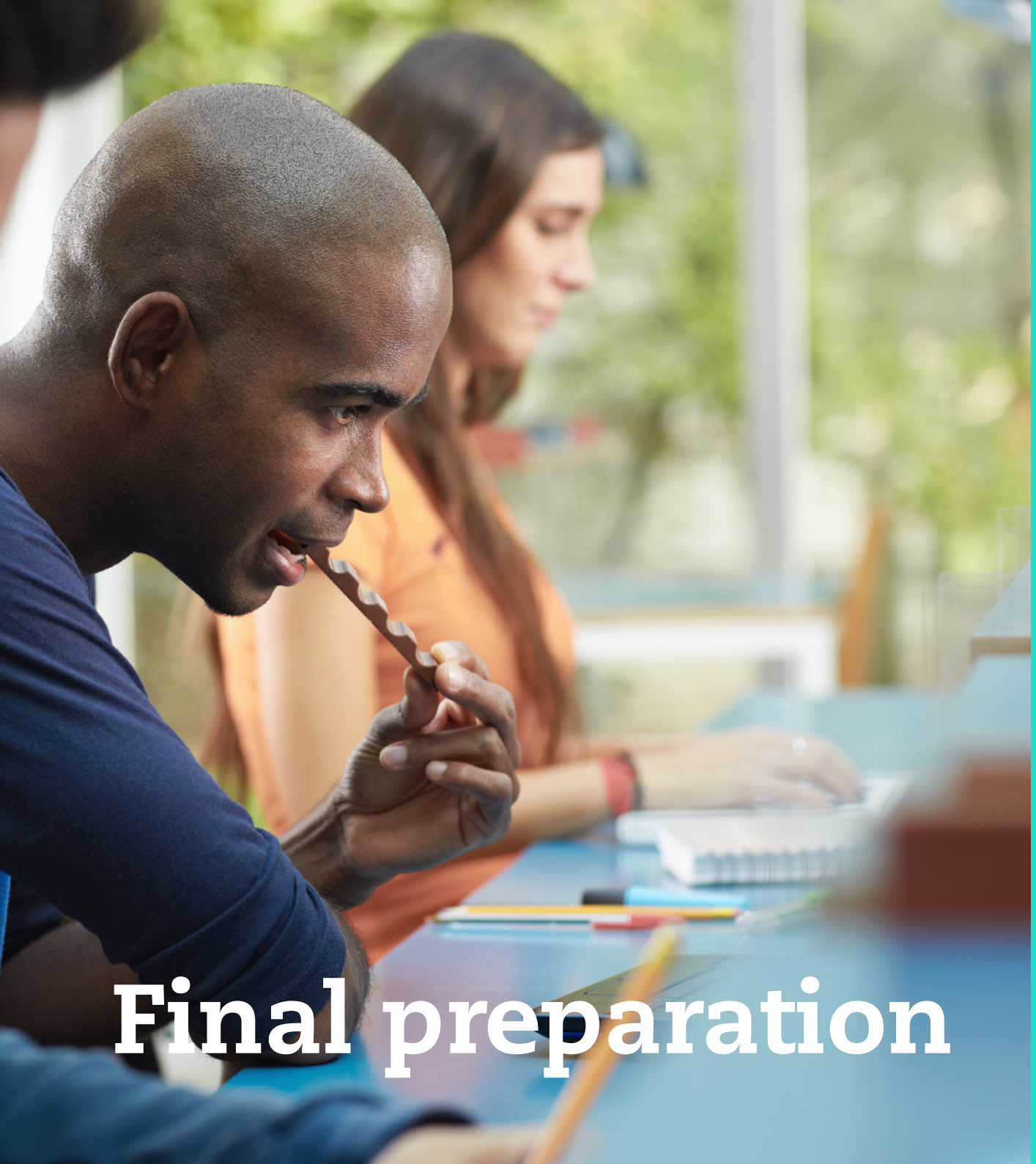
Revision phase – What the examiner has said about F5 (extract from the December 2014 examiner's report)

Comments on **Section B:**

This was a ten mark question examining learning curves and rates. In part (a) candidates were asked to calculate a price for a new seat. This part was worth 5 marks. Candidates had to work out the incremental time it took to make the 8th seat as this was the point at which the learning curve stopped. This part of the question was answered well, with the majority of candidates scoring full marks. Where errors were made, it was usually because a candidate had forgotten to multiply up the cumulative average time for 7 units and then for 8 units, and then work out the incremental time for the 8th unit by taking the difference between these two totals. Instead the difference between the cumulative average time for 7 units and the cumulative average time for 8 units was calculated, without first multiplying up these figures by the number of units.

Part b (i) asked for a calculation of the actual rate of learning that took place in the period. Although this hasn't been examined before answers on the whole were very good with many candidates getting the calculation correct. A common problem, however, was to correctly work out the actual rate of 70% but then to say that this meant that the learning rate was slower than the originally expected rate of 75%. Candidates should note that when the percentage decreases, it means that the learning force has learnt more quickly than anticipated.

Part b (ii) asked for a brief explanation of whether the adjusted price would be higher or lower than the original price calculated in part (a), taking into account the actual learning rate calculated in b (i). It was a simple requirement that just required candidates to interpret their answer in b (i) a little bit more. Most candidates answered this well. **It should be noted that the requirement did NOT ask candidates to calculate the new price so if this was done no mark was awarded for this calculation**. If a requirement says 'explain' then an explanation must be given in order to earn marks. A calculation cannot replace an explanation.



Final preparation

Your checklist

- ☐ You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- ☐ You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- ☐ the exam format
- ☐ the style of questions
- ☐ the way the marks are allocated
- ☐ what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

An extract from the **syllabus and study guide for F5**

The syllabus is assessed by a three-hour paper based examination.
All questions are compulsory.
It will contain both computational and discursive elements.
Some questions will adopt a scenario/case study approach.

Section A of the exam comprises 20 multiple choice questions of 2 marks each. Section B of the exam comprises three 10 mark questions and two 15 mark questions.
The two 15 mark questions will come from decision making techniques, budgeting and control and/or performance measurement and control areas of the syllabus.
The section A questions and the other questions in section B can cover any areas of the syllabus.

Candidates are provided with a formulae sheet.

An extract from the **F5 specimen exam marking guide**

Section B Question 3
(a) Price under ABC:

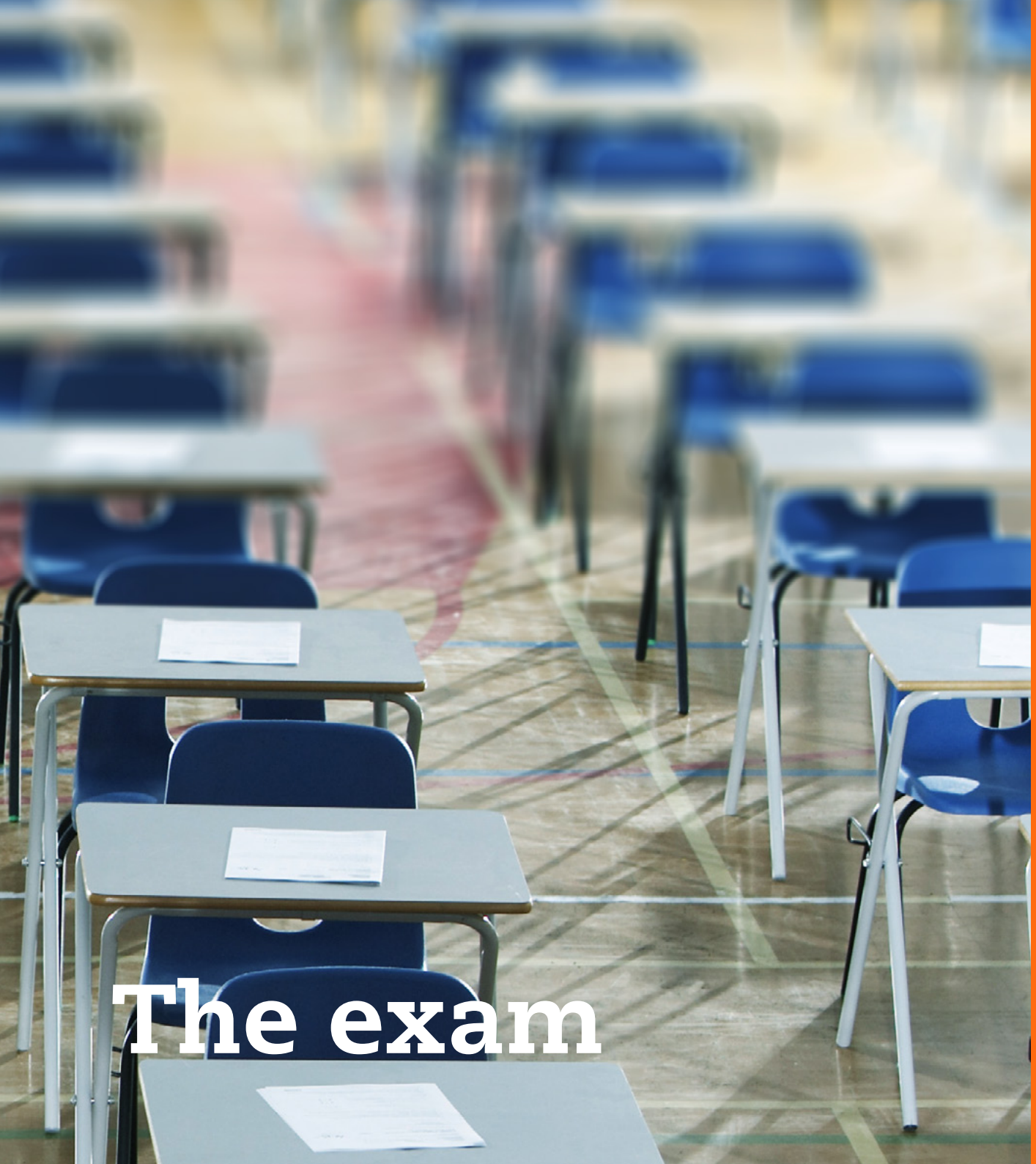
Materials	0·5
Labour	0·5
Supervisor overheads	1
Planner overheads	1
Property overheads	1
Price	1
	5

(b) Pricing discussion:

GC – Reduce price by 7%	1
GC – Reduce price by <7%	1
Quality, reputation, reliability, sales documentation	2
EX increases price by 2%	1
EX hold price	1
	Maximum 5
	Total marks 10

Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the syllabus and study guide again.
- ✓ If you are not sure about how the marks are allocated review the specimen exam again.



The exam

Your checklist

- ☐ Make sure you are ready to walk into your exam

The Exam – Tips for success

Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).
- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good Luck!

Appendix – Links

Appendix – Links

Page No.	Link	URL
04	Enter for your exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04, 16, 11	Approved Content Provider	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04	ACCA Learning Community	https://www.accalearningcommunity.com/
04	Student Planner App	http://www.accaglobal.com/gb/en/student/apps.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04, 07, 20	Syllabus & study guide	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/syllabus-study-guide.html
07, 17	Examiner's reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/examiners-reports.html
07	Formulae sheet	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/exam-formulae-maths-tables.html
07, 16, 17, 20	Specimen exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/specimen-exams.html
07, 17	Examiner's approach article	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/examiner-approach-to-paper-f5.html
07, 17	Examiner's approach video	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/examiners-reports.html
07, 17	Exam technique – multiple choice questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14.html
07, 17	Exam technique – top tips for the paper F5 exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/top-tips-for-the-paper-f5-exam.html
07, 17	Exam technique – approaching written questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/approaching-written-articles.html
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
12, 13, 14	Decision trees	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/decision-trees.html
12, 13, 14	The learning rate and the learning effect	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/the-learning-rate-and-learning-effect.html
12, 13, 14	Throughput accounting and the theory of constraints – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/throughput-constraints1.html
12, 13, 14	Throughput accounting and the theory of constraints – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/throughput-constraints2.html

Appendix – Links

Page No.	Link	URL
12, 13, 14	Environmental management accounting	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/Env-MA.html
12, 13, 14	Performance measurement	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/performance-measurement.html
12, 13, 14	Cost volume profit analysis	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/CVP-analysis.html
12, 13, 14	Comparing budgeting techniques	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/comparing-budgeting-techniques.html
12, 13, 14	Materials mix and yield variances	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/mat-yield.html
12, 13, 14	Target costing and lifecycle costing	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/target-lifestyle.html
12, 13, 14	Activity based costing	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/ABC.html
12, 13, 14	Transfer pricing	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/transfer-pricing.html
12, 13, 14	Not-for-profit organisations – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/NFP-organisations.html
12, 13, 14	Not-for-profit organisations – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/NFP-org-pt2.html
12, 13, 14	The risks of uncertainty	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/the-risks-of-uncertainty.html
12, 13, 14	Interpreting financial data	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles/interpreting-financial-data.html
12, 13, 14	Linear programming	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/linear-programming.html
12, 13, 14	Study support video – break even and profit volume charts	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
12, 13, 14	Study support video – decision-making techniques	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
12, 13, 14	Study support video – decision trees	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
12, 13, 14	Study support video – transfer pricing	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
12, 13, 14	Study support video – variances	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
17	Study support video – Q1 debrief (June 2012)	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
17	Study support video – Q5 debrief (June 2012)	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f5/technical-articles.html
17	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/sa.html