

Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Advanced
Performance
Management

P5

Prepare to pass

Welcome to your guide helping you to study for your P5 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 exams for September and December 2016 and March and June 2017.

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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

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
- LINKS

Getting started – Tips for success



Tips for success

We strongly recommend that you buy a P5 [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.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Providers](#) for all or part of your studies.

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.

- ✓ 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.

- ✓ 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 P5 specific information as you need it.

- ✓ Consider working through the [professional skills modules](#) either before you start, or alongside your studies. These modules give you insight into professional skills that you can apply in your exam or in the workplace.

Exempt from F5?

- ✓ Make sure you have the assumed knowledge needed from F5 for P5 (see [P5 syllabus and study guide](#)).
- ✓ If you feel your knowledge is lacking, consider buying an [F5 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.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).

Getting started – Draw up your study plan

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 and which exam sitting(s) you are focusing on
- 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
- If possible leave a six week period for the revision and final preparation phases

	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	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

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						

☐☐☐

Getting started – Get to know your exam

- | | |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| □ Review the syllabus and study guide | ➤ This gives you an understanding of the aims and objectives of the exam, learning outcomes and exam structure |
| □ Scan the most recent past exam for P5 | ➤ The most recent past exam provides you with a clear picture of how P5 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 |
| □ Review the examining team's guidance | ➤ Using these resources 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 extracts 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 P5 |
| □ Read the exam technique articles for P5 | ➤ The articles – How to earn professional marks , How to tackle exams - a marker's perspective , Passing the professional level papers , Guidance for P3 and P5 students and Moving up from paper F5 to paper P5 – 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 P5 (extracts from the examiner's approach article)

“ Comments on links to other exams

Performance management systems are the systems in an organisation by which the performance of an organisation is measured, controlled and improved. The thrust of the exam will move towards the strategic level of considering different performance measurement techniques and management systems. **P5 builds on knowledge gained at other levels, for example, P3 and especially from F5.** F5 tests the candidate's ability in application and analysis of core management accounting techniques.

P5 develops key aspects introduced at the F5 level with a greater focus on the synthesis and evaluation of the key topics and techniques. It will also introduce more specialised techniques and current issues in performance management. Therefore, candidates should not expect to be retested in a F5 style on topics but need to be aware that all of F5 knowledge is assumed to be known and will now be used in a more critical capacity.

”

“ Comments on approaching P5

The best approach to the exam can be summarised as:

1. cover the whole syllabus
2. be prepared to apply all of this knowledge to a business scenario
3. read and answer the question asked
4. add value to the organisation that is being advised

”

“ Comments on answering the questions asked

The question requirement usually gets a great deal of attention from the examiner who first writes it and the team of reviewers who perform the more than five layers of review before the exam is finalised. My approach to this point is that candidates should be given credit where their answer is technically correct and relevant to the question asked.

There has been a tendency by candidates to **write good answers to questions that they wish had been asked** by the examiner rather than the one actually set in the exam. This approach scores little if no credit. There is a longer article illustrating the common misinterpretations seen in previous sessions.

”



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(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

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 study plan – 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 Strategic performance management					
2 Performance hierarchy				<ul style="list-style-type: none"> • Performance indicators • Defining managers' information requirements 	
3 Performance management and control					
4 Business structure					
5 Other environmental and ethical issues				<ul style="list-style-type: none"> • Environmental management accounting 	
6 External influences on organisational performance				<ul style="list-style-type: none"> • The risks of uncertainty – part 1 • The risks of uncertainty – part 2 	
7 Performance management information systems				<ul style="list-style-type: none"> • Management control – a pre-requisite for survival • Lean enterprises and lean information systems 	
8 Information recording and reporting				<ul style="list-style-type: none"> • Reports for performance management • Improving your P5 answers - part 1 • Improving your P5 answers - part 2 • Common mistakes and misconceptions in the use of numerical data used for performance measurement 	
9 Strategic performance measures in private sector					
10 Divisional performance evaluation				<ul style="list-style-type: none"> • Economic value added versus profit-based measures of performance – part 1 • Economic value added versus profit-based measures of performance – part 2 	
11 Transfer pricing				<ul style="list-style-type: none"> • Transfer pricing 	
12 Not-for-profit organisations				<ul style="list-style-type: none"> • Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2 charities 	
13 Non-financial performance indicators and quality					
14 Human aspects of performance management				<ul style="list-style-type: none"> • Human resource management and the appraisal system • Reward schemes for employees and management • Accounting and organisational cultures 	

Learning phase – Control sheet for Becker Professional Education (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
15 Alternative views of performance management				<ul style="list-style-type: none"> • Activity-based management • The pyramids and pitfalls of performance measurement • Performance measures to support competitive advantage • Study support video: Performance management 	
16 Complex business structures and corporate failure				<ul style="list-style-type: none"> • Business failure • Business strategy and performance models • Performance management models 	
17 Effect of information technology					
18 Current developments				<ul style="list-style-type: none"> • Benchmarking and use of targets in public sector organisations 	

Learning phase – Control sheet for BPP Learning Media

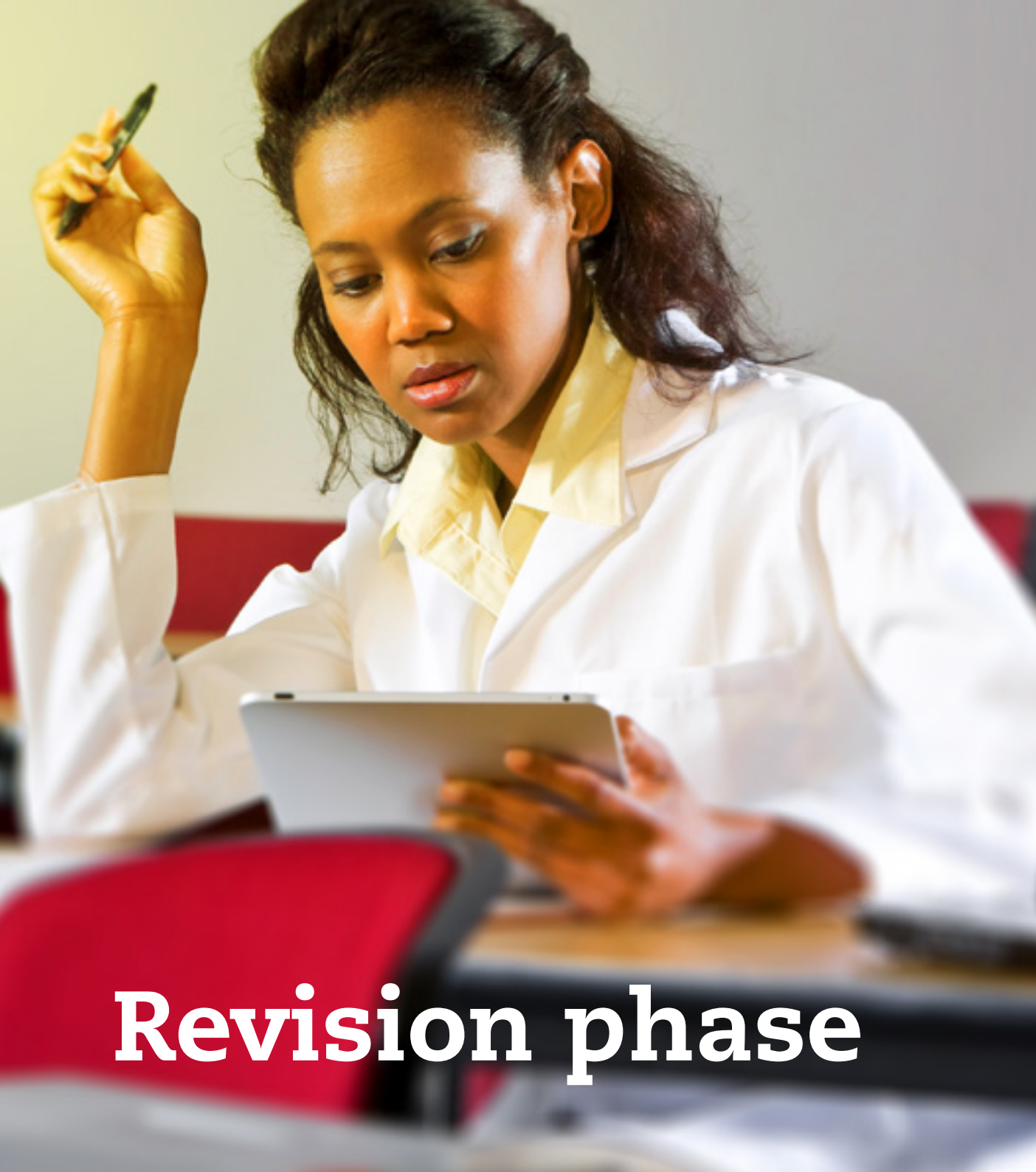
Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Strategy management accounting				<ul style="list-style-type: none"> • Business strategy and performance models • Benchmarking and use of targets in public sector organisations • Performance management models 	
2 Performance hierarchy				<ul style="list-style-type: none"> • Defining managers' information requirements • Performance indicators 	
3 Performance management and control of the organisation					
4 Changes in business structure and management accounting				• Management control – a pre-requisite for survival	
5 Environmental and ethical issues				• Environmental management accounting	
6 External influences on organisational performance				<ul style="list-style-type: none"> • The risks of uncertainty – part 1 • The risks of uncertainty – part 2 	
7 Performance management information systems				• Lean enterprises and lean information systems	
8 Management information, recording and processing and management reports				<ul style="list-style-type: none"> • Reports for performance management • Improving your P5 answers – part 1 • Improving your P5 answers – part 2 • Common mistakes and misconceptions in the use of numerical data used for performance measurement 	
9 Strategic performance measures in the private sector				<ul style="list-style-type: none"> • Economic value added versus profit-based measures of performances – part 1 • Economic value added versus profit-based measures of performances – part 2 	
10 Divisional performance and transfer pricing issues				• Transfer pricing	
11 Strategic performance measures in not-for-profit organisations				<ul style="list-style-type: none"> • Not-for-profit organisations – part 1 • Not-for-profit organisations – part 2 charities • Benchmarking and use of targets in public sector organisations 	
12 Non-financial performance indicators					
13 The role of quality in management information and performance measurement systems					

Learning phase – Control sheet for BPP Learning Media (continued)

Chapter		Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete					
14	Performance measurement and strategic HRM issues				<ul style="list-style-type: none"> • Human resource management and the appraisal system • Reward schemes for employees and management • The pyramids and pitfalls of performance measurement • Accounting and organisational cultures
15	Alternative views of performance measurement and management				<ul style="list-style-type: none"> • Activity-based management • The pyramids and pitfalls of performance measurement • Performance measures to support competitive advantage • Study support video: Performance management
16	Strategic performance issues in complex business structures				
17	Predicting and preventing corporate failure				<ul style="list-style-type: none"> • Business failure

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Introduction to strategic management accounting				<ul style="list-style-type: none"> Defining managers' information requirements Performance indicators
2 Environmental influences				<ul style="list-style-type: none"> The risks of uncertainty – part 1 The risks of uncertainty – part 2
3 Approaches to budgets				<ul style="list-style-type: none"> Activity-based management
4 Business structure and performance management				<ul style="list-style-type: none"> Management control – a pre-requisite for survival
5 The impact of information technology				
6 Performance reports for management				<ul style="list-style-type: none"> Reports for performance management Improving your P5 answers – part 1 Improving your P5 answers – part 2 Common mistakes and misconceptions in the use of numerical data used for performance measurement Lean enterprises and lean information systems
7 Human resource aspects of performance management				<ul style="list-style-type: none"> Human resource management and the appraisal system Reward schemes for employees and management Accounting and organisational cultures
8 Financial performance measures in the private sector				
9 Divisional performance appraisal and transfer pricing				<ul style="list-style-type: none"> Economic value added versus profit-based measures of performance – part 1 Economic value added versus profit-based measures of performance – part 2 Transfer pricing Business strategy and performance models Performance management models
10 Performance management in not-for-profit organisations				<ul style="list-style-type: none"> Benchmarking and use of targets in public sector organisations Not-for-profit organisations – part 1 Not-for-profit organisations – part 2 charities
11 Non-financial performance indicators				<ul style="list-style-type: none"> The pyramids and pitfalls of performance measurement Performance measures to support competitive advantage Study support video: Performance management
12 Corporate failure				<ul style="list-style-type: none"> Business failure
13 The role of quality in performance management				
14 Environmental management accounting				<ul style="list-style-type: none"> Environmental management accounting



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 most recent [past exam for P5](#) – 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 [examining team's guidance](#) 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 video referred to in your control sheet again – this time focusing on the exam technique aspects
- View the study support videos – [Paper P5 effective study and exam technique](#), [Not wearing your P3 head when taking P5](#) and [Professional marks – the difference between a pass and a fail](#) to better prepare you for questions in the real exam
- Read the exam technique articles – [How to earn professional marks](#), [How to tackle exams - a marker's perspective](#), [Passing the professional level papers](#), [Guidance for P3 and P5 studiers](#) and [Moving up from paper F5 to paper P5](#) again – this time using the techniques to help you practice questions. In addition now read [Reading the question requirements](#)
- 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 P5



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the ACCA Learning Community – if you found it difficult so will have others.
- ✓ Don't forget there are [professional skills modules](#) which you might find useful in giving you some practical guidance when answering questions.

Revision phase – What the examiner has said about P5 (extract from the December 2015 examiner's report)

“ Comments on Section B:

The examining team continues to be concerned by the quality of answers that has been observed which is consistent with that of the last ten diets of P5...

Principally, this means paying specific attention to the question requirement: at P5, questions demand that scenarios are 'evaluated' and 'assessed' rather than described. The difference is fundamental and crucial as an analysis involves a study of applicability rather than a description.

Similarly, **candidates are often required to 'advise'**. For example, a candidate who answers a question focused on how an organisation can improve its performance management system by using the balanced scorecard by simply describing the perspectives of the model is demonstrating knowledge of a technique but is not answering the question. Advice involves explaining how this particular model is applicable to the specific scenario and the benefits it can provide to the company. Also, **providing a history of how and when such a model was developed, although interesting, adds little benefit when providing advice**. Such an approach is straightforward to adopt when considering past exams and should be the basis for any revision strategy. Knowledge of any technique – be it balanced scorecard, or just-in-time – is essentially taken for granted at this level. The essence of P5 is the **application of this knowledge to a practical scenario** and it is the demonstration of these skills which will make for a successful response at P5.

Candidates who come to this examination expecting to repeat memorised material will probably score only between 20% and 30%...

Candidates need to be aware that performance management is an area which, at an advanced level, is dependent upon situation and environment. **A good, professional-level answer will go beyond the mere repetition of how a technique works and focus** on relating it to the entity's specific environment. As in previous diets, it was very clear to the marking team that those candidates that had grasped the need for this went on to pass the exam. This issue leads directly to the well-worn advice to candidates to 'answer the question asked'... There was also a continuing disregard for the suggestions contained within the scenario. Candidates should remember that **the scenario is intended to mimic real life**, in so far as is possible in the examination context.

”



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 P5

P5 builds on F5, Performance Management, and candidates are expected to have a thorough understanding of the F5 syllabus. In addition, candidates will also be required to apply the principles and techniques covered in F2, Management Accounting.

P5 has a link with P3, Business Analysis, in the areas of strategic planning and control and performance measurement.

”

An extract from the P5 June 2015 exam marking guide

Question 3

- (a) 1 mark per point
To score 5, must discuss all three financial metrics
Maximum 5 marks
- (b) For each success factor, 1 mark for justification and 1 mark for calculation of suitable metric
Up to 4 marks for problems identified
Maximum 11 marks
- (c) Up to 5 marks on senior management rewards
Up to 5 marks on operational management
Maximum 9 marks

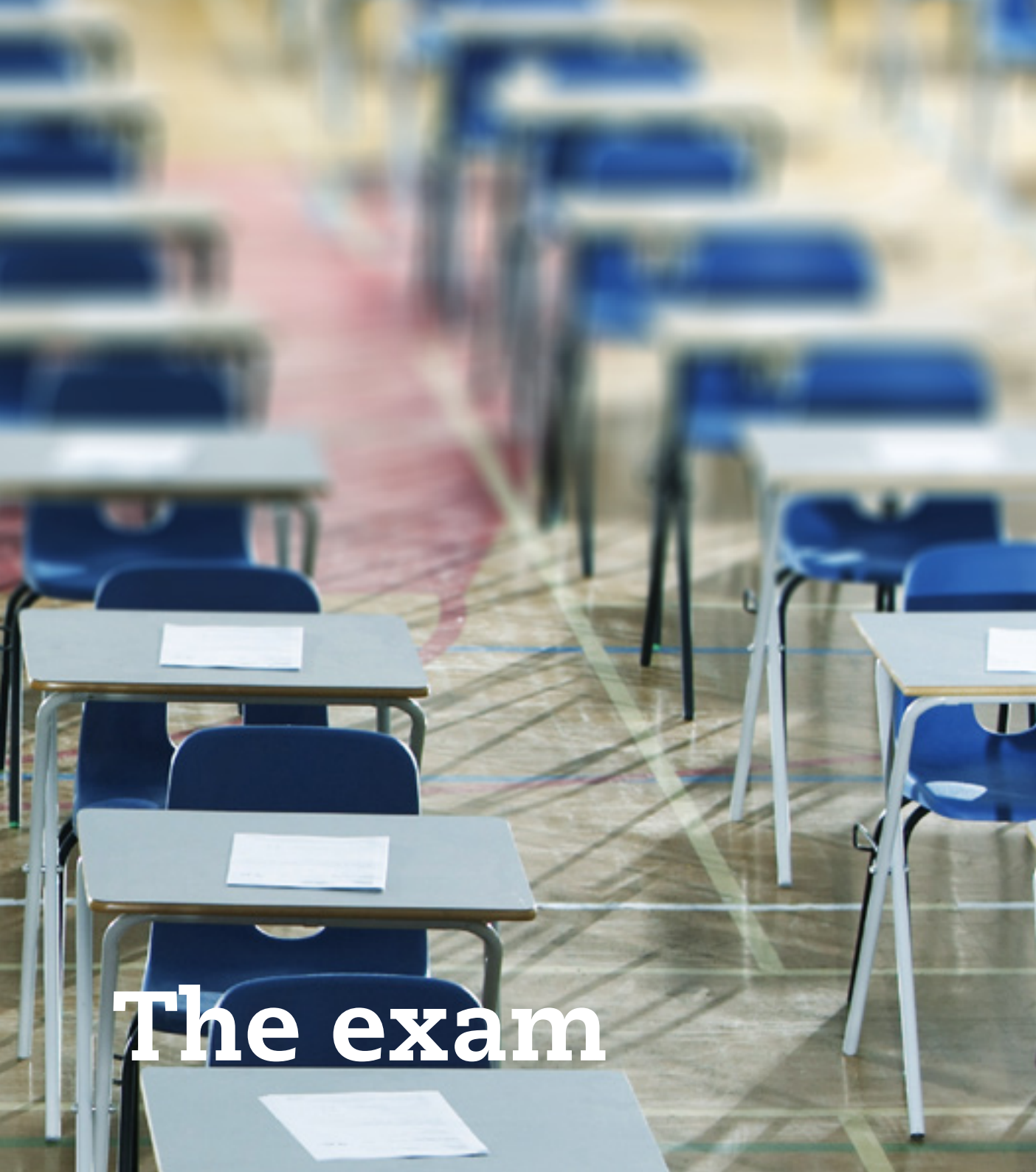
Total 25 marks

”



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 most recent [past exam for P5](#) 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	ACCA Learning Community	https://www.accalearningcommunity.com/
04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.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	Approved Learning Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html
04, 07, 22	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/syllabus-study-guide.html
04, 11, 18	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04, 19	Professional skills modules	http://studentvirtuallearn.accaglobal.com/index.php
07	Exam formulae and maths tables	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/exam-formulae-maths-tables.html
07, 18, 22	Past exam for P5	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/past-exam-papers.html
07, 19	Examining team's guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/examiners-reports.html
07, 19	Examiner's reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/examiners-reports.html
07, 19	Exam technique article: How to earn professional marks	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/professional-marks.html
07, 19	Exam technique article: How to tackle exams – a marker's perspective	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/tackling-exams.html
07, 19	Exam technique article: Passing the professional level papers	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/passing-the-professional-level-papers.html
07, 19	Exam technique article: Guidance for P3 and P5 studiers	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p3/technical-articles/p3-p5.html
07, 19	Exam technique article: Moving up from paper F5 to paper P5	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/moving-up-from-paper-f5-to-paper-p5.html
10	Technical articles	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles.html
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html

Appendix – Links

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12, 14, 16	Defining managers' information requirements	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/defining-managers-information-requirements.html
12, 14, 16	Management control – a pre-requisite for survival	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/management-control.html
12, 14, 16	Environmental management accounting	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/environmental-management.html
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12, 14, 16	Not-for-profit organisations – part 1	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/nfp-organisations1.html
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12, 14, 16	Performance indicators	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p3/technical-articles/performance-indicators.html
12, 14, 16	Lean enterprises and lean information systems	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/lean.html
12, 14, 16	Improving your P5 answers – part 1	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/improving-answers1.html
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12, 14, 16	Common mistakes and misconceptions in the use of numerical data used for performance measurement	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/numerical-data.html
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12, 15, 16	Reward schemes for employees and management	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/reward-schemes-for-employees-and-management.html

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