



CRESCENDO[®]
INTERNATIONAL
COLLEGE
(362221-7)

**ACCA JANUARY 2025 INTAKE
PM – PERFORMANCE MANAGEMENT
(EXAM: JUNE 2025)**

Tutorial time: 9.00AM – 12.00PM & 1.00PM – 4.00PM

Lecturer: Hoo Sen Kai (hoosk621@yahoo.com)

| Session | Date | Day | Agenda |
|---------------------------------------------|-------------|-----|------------|
| View Recorded lecture videos A and B | | | |
| 1 | 15-Feb-2025 | Sat | Tutorial 1 |
| View Recorded lecture videos C | | | |
| 2 | 8-Mar-2025 | Sat | Tutorial 2 |
| View Recorded lecture videos D and E | | | |
| 3 | 12-Apr-2025 | Sat | Tutorial 3 |
| View Revision videos | | | |

NOTE:

- 1. Recorded videos will be released minimum 14 days before the tutorial session.**
- 2. Lecture materials, quizzes, mock exam and link to recorded videos will be uploaded to college LMS system (www.lms.crescendo.edu.my)**
- 3. Mock exam will be uploaded to college LMS system. Student to submit the mock exam through LMS system and marked scripts and feedback will also be returned through LMS system. Announcement will be made to students in due course through LMS system.**
- 4. Please refer to the students' handbook in the college website (www.crescendo.edu.my) for information on college rules and regulations, feedback policy, refund, deferral, etc.**

PM LECTURE VIDEOS DETAILS

| Section/ Video | Topic / Sub-topic | Chapter | ACCA PER |
|-------------------|---------------------------------------------------------|----------|--------------|
| A | Standard costing | 1 | 9 |
| A1-A3 | Basic, reconciliation statement | | |
| A4 | Mix and yield | | |
| A5 | Planning and operational | | |
| B | Budgeting | 1 | 9 |
| B1 | Functional budget, ZBB, Incremental and rolling budget. | | |
| B2-B4 | Learning curve | | |
| C | Decision making | 2 | 9 |
| C1-C2 | BEP | | |
| C3 | Relevant costing/minimum pricing | | |
| C4 | Single LF | | |
| C5-C6 | Multiple LF | | |
| C7 | Further process and close-down | | |
| C8 | Risk and uncertainty | | |
| C9 | Pricing decision and strategic | | |
| D | Performance evaluation | 3 | 9 |
| D1 | ROI, RI and ratios | | |
| D2 | Transfer pricing | | |
| E | New developments | 4 | 9, 11 |
| E1 | ABC | | |
| E2 | Throughput accounting | | |
| E3 | Target costing | | |
| E4 | LCC and EMA | | |