



CRESCENDO[®]
INTERNATIONAL
COLLEGE
(362221-T)

**ACCA JULY 2024 INTAKE
PM – PERFORMANCE MANAGEMENT
(EXAM: DECEMBER 2024)**

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	17-Aug-24	Sat	Tutorial 1
View Recorded lecture videos C			
2	28-Sep-24	Sat	Tutorial 2
View Recorded lecture videos D and E			
3	19-Oct-24	Sat	Tutorial 3
View Revision videos			

NOTE:

1. Recorded videos are subject to change.
2. 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 or WhatsApp.
3. 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	Introduction		
A2	Basic variance 1		
A3	Basic variance 2 (Fixed overheads)		
A4	Basic variance 3		
A5	Material mix and yield		
A6	Sales mix and quantity		
A7	Operation statement		
A8	Operating statement + Sales mix and quantity		
A9	Planning and operational		
B	Budgeting	1	9
B1-B3	Learning curve		
B4	Forecasting		
B5-B6	Time series		
B7	Flexible, ZBB, Incremental and Rolling budget		
C	Decision making	2	9
C1	Relevant costing and Minimum pricing		
C2	Single limiting factor		
C3	Make or buy		
C4-C6	Linear programming		
C7-C8	Further process		
C9	Risk and uncertainty		
C10	Decision tree		
C11	Value of perfect information		
C12-C13	Pricing decision		
C14	Cost-plus pricing		
C15	Strategic pricing		
C16-C17	Break-even point		

D	Performance evaluation	3	9
D1	Transfer pricing		
D2	Return on investment and Residual income		
D3	Ratios		
D4	Management information system, Fitzgerald and moon, Balanced scorecard, and Non-profit organisation		
E	New developments	4	9, 11
E1-E2	Activity-based costing		
E3-E4	Throughput accounting 1-2		
E5	Environmental management accounting		
E6	Target costing		
E7	Life cycle costing		

***Updated on 9 May 2024.**