

Performance Management (PM)

2023.09-2024.06

高顿ACCA

考纲解析白皮书

(分季机考科目)



ONLINE DELIVERY - PLATINUM



高顿ACCA内部学员专用

PM: Performance Management

(业绩管理) 2023.09 - 2024.06

目录

1.科目介绍	- 2 -
2.近 3 年全球通过率	- 2 -
3.Syllabus and Study Guide 考试大纲与科目知识结构	- 3 -
4.新旧考纲的主要变化	- 4 -
5.科目关联性	- 6 -
6.考试形式	- 6 -
7.学习建议	- 9 -
8.考试思路	- 9 -
9.准备知识/注意事项/其他	- 9 -
10.使用官方机考平台的优点	- 11 -
11.使用官网机考练习平台操作说明	- 11 -

1.科目介绍

《业绩管理》是一门以《管理会计》理论知识为基础，讨论如何利用管理会计技术对财务和非财务的信息进行定量及定性分析的课程。课程核心为帮助企业管理层有效地制定经营计划，做出短期决策与进行业绩评估。本课程从常见的几种成本计量方法入手，引出产量会计和环境管理会计两种新颖的管理会计理念，进而讨论如何运用管理信息做出短期决策，组织编制预算，使用复杂的标准成本法分析差异，最后利用财务与非财务信息对公允合理地经营业绩进行评价。本课程所学知识为后续的高级业绩管理课程奠定了基础。

2.近 3 年全球通过率

The Global Pass Rate of Performance Management(PM) in the Past 3 Years

Mar/21	Jun/21	Sep/21	Dec/21	Mar/22	Jun/22	Sep/22	Dec/22
44%	41%	37%	43%	40%	41%	40%	43%

《业绩管理》近 3 年全球通过率，详细数据可登陆 ACCA 全球官网，输入 “Pass rate” 查询

高顿 ACCA，为学员赢得世界尊重

3.Syllabus and Study Guide 考试大纲与科目知识结构

一、PM 涉及信息系统在企业内部的使用问题

学员需要识别和讨论组织管理和衡量绩效所需的信息、系统和技术发展。

二、PM 涉及诸多成本法在企业内部的使用问题

学员需要解释并应用成本会计技术。

三、PM 涉及决策问题

学员需要解决资源短缺、定价和自制或外部购买等问题，还要了解这些与业绩评估有何关联。

风险和不确定性是真实生活中的一个因素，考生必须了解风险并且能够运用一些基础的方法来解决存在于决策内部的固有风险。

四、PM 涉及预算问题

预算在许多会计师职业生涯中很重要的一部分。PM 讲述了不同的预算方法以及它们的优缺点，还包括个人对预算做出反应的方式。对管理会计师来说，对预算的理解是很重要的。

五、PM 涉及标准成本法和差异分析

在 MA 中涉及的所有要素是学习 PM 的基础。

除此之外，PM 新增加了混合差异和收益差异，计划差异和经营差异两大类。

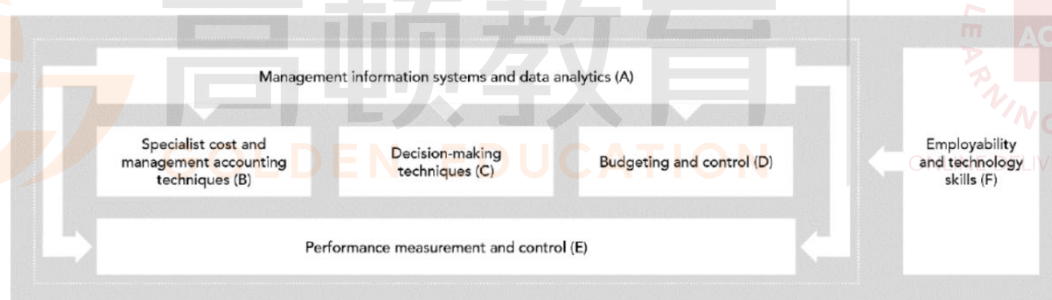
对于管理会计师来说，要理解这些计算出来的数字并且明白在绩效背景下有着什么意义。

六、PM 涉及业绩评估和控制

这是大纲主要的一个部分，管理会计师需要理解一项业务应该如何管理和控制。

会计师不仅要管理上的财务和非财务业绩评估的重要性做出正确的评价，也需要鉴别评估公司业绩中存在的问题，以及因为未能考虑外部环境对业绩的影响而导致的问题。

以上 PM 的考核内容与 APM（高级业绩管理）息息相关。



4.新旧考纲的主要变化

知识模块	变动内容区域
Part A: Management information systems and data analytics	<p>A 名称发生变化</p> <p>A1 名称发生变化, 变为 Management information systems</p> <p>原考纲 A1d/e 移动到 A2b/c</p> <p>原考纲 A3a/b 移动到 A1d/e</p> <p>A2 名称发生变化, Uses and control of information</p> <p>原考纲 A2a/c/d 删除</p> <p>A2a 重新编写</p> <p>原考纲: Identify the principal internal and external sources of management accounting information.</p> <p>新考纲: Demonstrate how principal sources of management information might be used for control purposes.</p> <p>A1d 新增考点</p> <p>Discuss the importance of data visualisation in the presentation of management information.</p> <p>A3 名称发生变化, 变为 Big data and data analytics</p> <p>原考纲 A3a/b 移动到 A1d/e</p>
Part B: Specialist cost and management accounting techniques	<p>B5 名称发生变化, 变为 Accounting for environmental and sustainability factors</p> <p>B5c 新增考点</p> <p>Discuss the issues organisations face in accounting for environmental and sustainability factors.</p> <p>B5d 新增考点</p> <p>Discuss the role of the management accountant in supporting the business to develop sustainable practices.</p>
Part C: Decision-making techniques	考点无改变。
Part D: Budgeting and control	<p>D1k 新增考点</p> <p>Discuss ethical and sustainability considerations when setting budgets.</p> <p>D2 名称发生变化, 变为 Analytical techniques in budgeting and forecasting</p>
Part E: Performance measurement and control	<p>E1 名称发生变化, 变为 Performance analysis in private sector, public sector and not-for-profit organisations</p> <p>E1a 重新编写</p> <p>原考纲: Describe, calculate and interpret financial performance indicators (FPIs) for profitability, liquidity and risk in both manufacturing and service organisations. Suggest methods to improve these measures.</p> <p>新考纲: Describe, calculate and interpret suitable financial performance indicators (FPIs) for example profitability, liquidity, efficiency and gearing.</p>

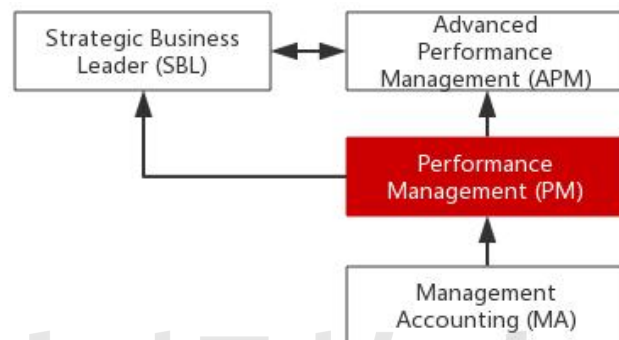
	<p>E1b 重新编写</p> <p>原考纲: Describe, calculate and interpret non-financial performance indicators (NFPIs) and suggest methods to improve the performance indicated.</p> <p>新考纲: Describe, calculate and interpret suitable non-financial performance indicators (NFPIs).</p> <p>E1e 新增考点</p> <p>Discuss the issues organisations face by favouring short-term financial gain over long-term sustainability.</p> <p>原考纲 E1e/f 移动到 E1f/g</p> <p>原考纲 E4a 移动到 E1h</p> <p>E1i 新增考点</p> <p>Interpret performance in the light of external considerations and the need to consider sustainability.</p> <p>E3 名称发生变化, 变为 Specific performance analysis issues in not-for-profit organisations and the public sector</p> <p>原考纲 E3e/f/g/h 内容写入 E1b/f/c/d</p> <p>E4 该部分知识点全部删除</p>
Part F: Employability and Technology skills	考点无改变。

2023.09-2024.06 新考纲与之前的考纲有变化, 核心知识点基本一致, 主要是在 Part A 增加了 data visualisation, 在环境成本、预算及业绩评价部分增加 sustainability。同时新考纲在知识点名称、顺序方面均有调整。

5.科目关联性

PM《业绩管理》是MA《管理会计》的延续课程，在MA课程的基础上增加了一些商业决策和预算内容。

PM是APM《高级业绩管理》的基础内容，同时，PM也为SBL《战略商业领袖》提供基础知识。



6.考试形式

考试时长：3 小时（考试开始之前有 10 分钟阅读考试说明的时间）

Section A 客观题，共 15 题，每题 2 分，共 30 分

Section B 案例题，共 3 个案例，每个案例包含 5 道客观题，每题 2 分，共 30 分

Section C 主观题，共 2 道主观题，每题 20 分，共计 40 分

Section A 客观题分为计算型选择题和论述型选择题

一、计算型选择题：

The selling price of Product X is set at \$550 for each unit and sales for the coming year are expected to be 800 units. A return of 30% on the investment of \$500,000 in Product X will be required in the coming year.

What is the target cost for each unit of Product X?

- A \$385.00
- B \$165.00
- C \$187.50
- D \$362.50

在 PM 的学习过程中，我们学习了目标成本的概念及计算方法。这道题解析如下：

产品 X 的收益 Return: $\$500,000 \times 30\% = \$150,000$

产品 X 的目前销售额: Total sales revenue: $\$550 \times 800 = \$440,000$

推算出 total target cost = $\$440,000 - \$150,000 = \$290,000$

最后计算出每单位的目标成本, $\$290,000 / 800 = \362.5 所以选择 D

二、解答型选择题:

Different types of information systems provide the information which organizations need for strategic planning, management and operational control.

Which of the following statements are correct?

- (1) Management information systems (MIS) summarize internal data into periodic reports
- (2) Transaction processing systems (TPS) facilitate the immediate processing of data
- (3) Executive information systems (EIS) utilize dashboard facilities and interactive graphics
- (4) Enterprise resource planning systems (ERPS) can be set up with extra-net links to suppliers and customers

A (1), (2) and (3) only

B (1) and (3) only

C (2) and (4) only

D (1), (2), (3) and (4)

通过管理信息系统知识的学习, 可判断出题目对 4 种信息系统的描述都是正确的, 选择 D。解答型选择题通常是将原来我们需要记忆背诵的部分做出一定改动, 去分析这句话的对错。

Section B 案例题

The following scenario relates to questions 1–5. (question 3-5 has been omitted in this example)

Chair Co has in development several new products. One of them is a new type of luxury car seat. The estimated labor time for the first unit is 12 hours but a learning curve of 75% is expected to apply for the first eight units produced. The cost of labor is \$15 per hour.

The cost of materials and other variable overheads is expected to total \$230 per unit. Chair Co plans on pricing the seat by adding a 50% mark-up to the total variable cost per seat, with the labor cost being based on the incremental time taken to produce the 8th unit

1 What is the labor cost of the 8th unit?

- A \$45.65
- B \$75.94
- C \$4.32
- D \$3.04

2 Chair Co uses cost-plus pricing. Which of the following statements regarding cost-plus pricing strategies are correct?

- (1) Marginal cost-plus pricing is easier where there is a readily identifiable variable cost
- (2) Full cost-plus pricing requires the budgeted level of output to be determined at the outset
- (3) Cost-plus pricing is a strategically focused approach as it accounts for external factors
- (4) Cost-plus pricing requires that the profit mark-up applied by an organisation is fixed

- A (1), (2) and (4)
- B (1) and (2) only
- C (3) and (4)
- D (1) and (3)

第一小问是个关于 learning curve 的计算题，根据 learning curve 的公式 $Y=aX^b$ 可以算出

前 8 个单位的 cumulative average time = $12 \times 8^{-0.415} = 5.06 \text{ hours}$ 。

公式中指的是 12 乘以 8 的负 0.415 次方。前 8 个 total hours 为 $5.06 \times 8 = 40.50 \text{ hours}$

同理算出前 7 个单位的 total hours 为 37.46 hours。所以第 8 个的时间为 $40.5 - 37.46 = 3.04 \text{ hour}$ ，那么 total labor cost for 8th unit = $3.04 \times \$15 = \45.65 ，选择 A

第二小问是关于成本相加定价法 (cost-plus pricing strategy)

根据其相应的知识点可以知道，cost-plus pricing strategy 关注的是内部因素，它的一个问题就是忽略外部竞争因素，所以(3)描述错误，mark-up 百分比也不是固定的，可以根据市场调整，所以(4)也描述错误，答案选 B

Section C: 主观题

主要考察的是决策，预算和业绩管理以及信息系统的相关知识点。

从近几个考季的考试内容来看，决策，预算与业绩管理的大题交替出现，而业绩管理的大题出现频率最高，对于业绩管理中的各知识点均有考察（包括积木模型 building block model），考生需认真对待。

7. 学习建议

- 1、PM 作为 MA 的提升课程，如果可以的话，可以对 MA 的一些基础知识点进行复习，比如：AC、MC、Basic variance analysis，这样可以大大提升 PM 的学习效率；
- 2、多刷题，Section A 正确看待题目正确率，Section B 仔细研究+二刷，以题巩固知识点；
- 3、主观题部分，必须要动手去做，不能只看题目，切忌“云做题”，不动手，永远不知道自己在什么时候会卡住，敲不出答案。主观题一般是论述+计算，对于计算部分要多得分，少失分，平常要加大计算部分的练习，论述部分一部分需要背诵记忆书中知识点，考试时一定要联系案例，答案不用很长，但是要分段，简洁，最好有副标题，便于考官评分；
- 4、课外可以多阅读一些英文商业案例，PM 考试基本上时基于案例进行，大量的阅读对快速进入考试状态也会有帮助。

8. 考试思路

- 1、建议准备时间：学习时间（30-45 天）+复习时间（15-20 天）；
- 2、主观题部分需要记忆，可以背诵一些关键词，或者讲书上的英文原文转为自己可以复述的英文；
- 3、模考：考季前模考非常重要，老师会针对考生的情况提出专门建议，考生也可以模拟考场情况，对自己进行摸底，针对老师的建议，可以再去重新做一遍题目，主观题不是单纯地追求数量，更多地是提升做题质量；
- 4、考前自查：考前课程必须学习完，客观题二刷，16 年 12 月后主观题，特别是近几年主观题必须要练习。

9. 准备知识/注意事项/其他

PM 的学习以及考核，以 MA 的部分知识作为基础，例如 basic variance analysis，Regression analysis，Time series analysis 以及 Average growth models 的知识。

但是，这些知识不是 PM 的考核重点，考生如果有时间可以在学习过程中进行复习，这对于 PM 的学习可以带来较大的帮助。同时，PM 对于一些较为基础的数学和统计学知识有一定的基础要求，比如线性回归方程等，考生需要掌握其应用场景，优缺点等。



10.使用官方机考平台的优点

针对 Session CBE 科目 (PM-AAA)，提前使用官方机考平台进行训练，对您通过正式考试，助益良多！

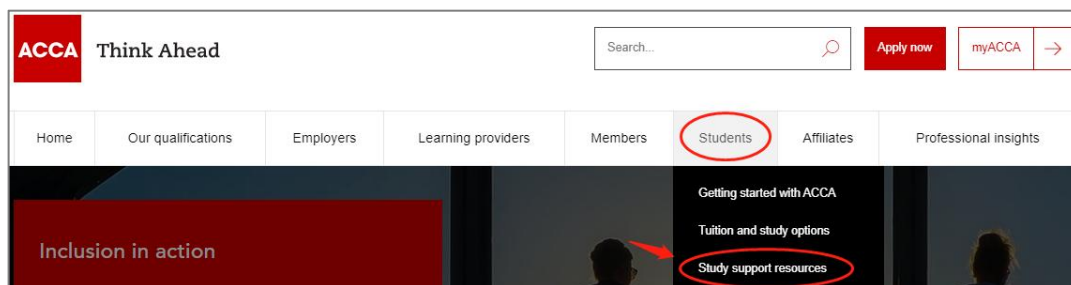
- ✓ 了解该科目考试题型、分值分布
- ✓ 独立、限时模考，提升答题感觉
- ✓ 模拟考试环境，熟悉机考平台操作界面和各项功能键
- ✓ 交卷后可核对正确答案，查漏补缺

11.使用官网机考练习平台操作说明

方法一：进入 ACCA Practice Platform 统一登录链接 <https://cbeptcn.accaglobal.com/>

方法二：从 ACCA 官网-各科目学习资源页面进入

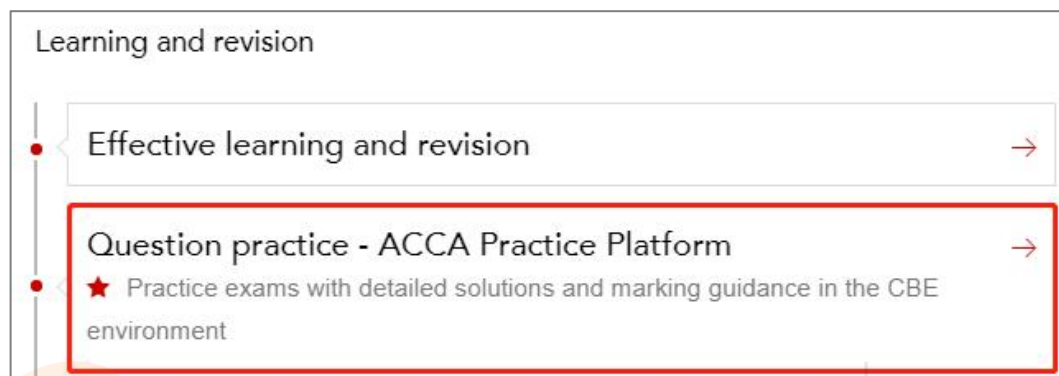
第 1 步：进入 ACCA 官网 www.accaglobal.com，点击 “Student” → “Study support resources”



第 2 步：选择 “ACCA Qualification”，点击对应科目



第 3 步：选择 “Question practice- ACCA Practice Platform”



第 4 步：点击 “Log in to the Practice Platform”



第 5 步：输入您的 myACCA 账号和密码，完成登录

Sign in to MyACCA

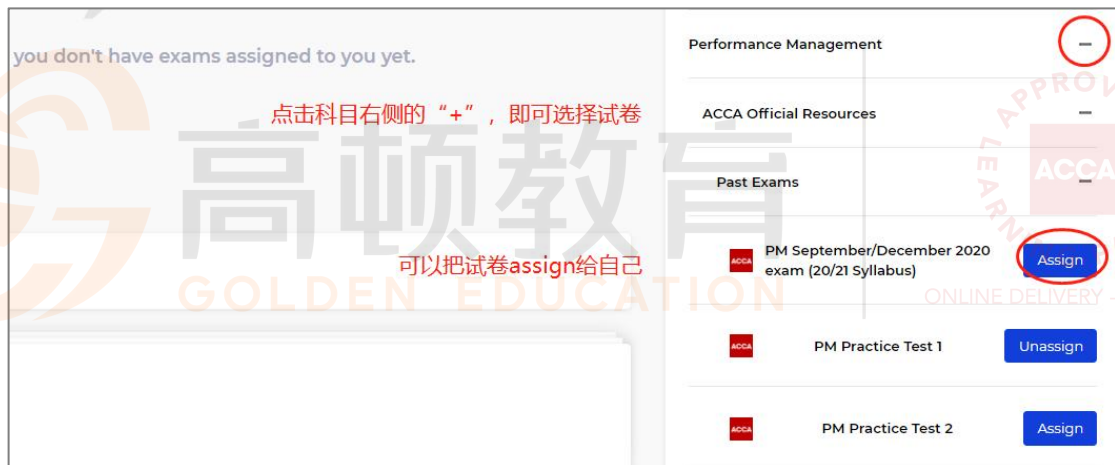
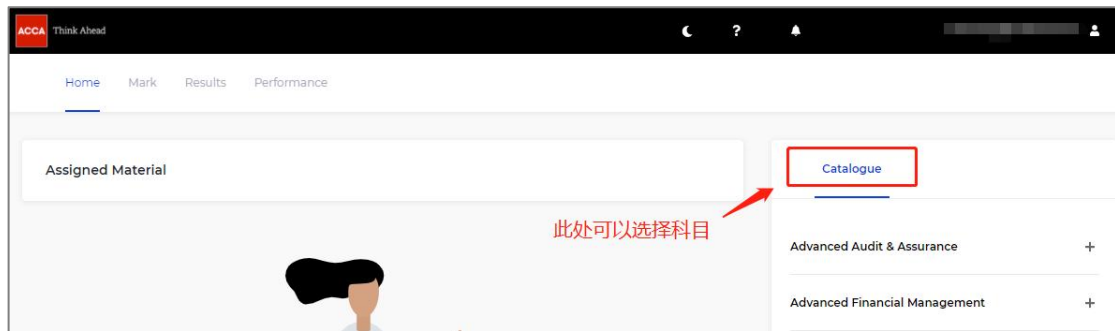
Insert your username and password below to access your secure personal MyACCA account.

Username

Password

Sign in to MyACCA

第 6 步：进入个人主界面，可选择科目和试卷



第 7 步：浏览机考平台操作说明页，点击右下角 “Next” 开始做题

ACCA Think Ahead

Introduction

This practice exam indicates how the live exam will be structured and assessed, and the likely style and range of questions that could be asked. You should use the practice exam to become familiar with the question types and the features and functionality contained within the live exam.

The practice exam is reflective of the live exam experience but has some differences:

- The live exam will be timed, however there is no time limit in this exam.
- If you want to sit this exam in exam style conditions you should answer the questions presented within the time allowed for your live exam.
- Once you have started this exam you are able to leave at any time by closing the browser window. When you return, anything you have entered into the response options will be saved and you can continue sitting the exam.
- In the live exam your answers to the constructed response questions will be expert-marked. At the end of this exam, all objective test questions (OTs) and OT Cases will be auto-marked however you should use the solution material provided to assess your performance in the constructed response questions.
- You will be able to access solution material at the end of the specimen exam when using the Self-Marking resources which include a Marking Guide and/or Sample Answer for each question. If you wish to access these without completing the questions, click on [End Exam](#) on the Item Review Screen and navigate to the Marking tab on the Dashboard to Self-Mark.

Next →

第 8 步：完成试卷后提交，可进行自我阅卷和查看答案

*建议从 ACCA Practice Platform 直接选择试卷进行作答，系统可进行保存，下一次可以继续练习。

1、试卷完成后，点击“Next”，然后点击左下角“End Exam” - “Exit”，返回个人主界面

Exam Section - Review answers against solution material

<input type="checkbox"/>	Section A	
<input type="checkbox"/>	Question 1	Complete
<input type="checkbox"/>	Question 2	Complete
<input type="checkbox"/>	Question 3	Complete
<input type="checkbox"/>	Question 4	Complete
<input type="checkbox"/>	Question 5	Incomplete
<input type="checkbox"/>	Question 6	Unseen
<input type="checkbox"/>	Question 7	Unseen
<input type="checkbox"/>	Question 8	Unseen
<input type="checkbox"/>	Question 9	Unseen
<input type="checkbox"/>	Question 10	Unseen

ACCA Think Ahead

Your exam is now complete.
Your responses are now available for marking and review.
You can resit this exam at any time.
You can access additional learning support resources at <http://www.accaglobal.com>.

Select Exit

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2、上方菜单栏点击“Mark”，选择对应试卷，点击“Self Mark”，即可核对正确答案

Home Results Performance

TX-UK: Specimen

TX-UK Specimen - FA 2019

Completed By Feb 25, 7:26 AM TXUS0005

Question stem title

A manufacturing company which produces a range of products has developed a budget for the life-cycle of a new product, P. The information in the following table relates exclusively to product P:

	Lifetime total	Per unit
Design costs	\$900,000	
Direct manufacturing costs		\$20
Depreciation costs	\$500,000	
Decommissioning costs	\$20,000	
Machine hours		4
Production and sales units	300,000	

The company's total fixed production overheads are budgeted to be \$72 million each year and total machine hours are budgeted to be 96 million hours. The company absorbs overheads on a machine hour basis.

What is the budgeted life-cycle cost per unit for product P?

Roll Up Score: 0/100
Auto Score: 0/2
Question Sample Answer:
Click here to see the sample answer.

Options: ☐ \$24.40 ☐ \$25.73 ☒ \$27.40

Q18 for fixed production overheads (\$72 million/96 million hours) = \$0.75 per hour.
Total manufacturing costs (300,000 units x \$20) = \$6,000,000
Total design, depreciation and decommissioning costs = \$1,420,000
Total fixed production overheads (300,000 units x 4 hours x \$0.75) = \$900,000
Total life-cycle costs = \$8,220,000