ACCA JANUARY 2024 INTAKE
PM – PERFORMANCE MANAGEMENT
(EXAM: JUNE 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 A1-5 and B1-4 (18 hours)			
1	3-Feb-24	Sat	Tutorial 1
View Recorded lecture videos C1-9 (18 hours)			
2	16-Mar-24	Sat	Tutorial 2
View Recorded lecture videos D1-2 and E1-4 (12 hours)			
3	20-Apr-24	Sat	Tutorial 3
View Revision videos (18 hours)			

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		

Updated Nov 20, 2023