

PM TTT

西安外国语大学 常青青



Think Ahead

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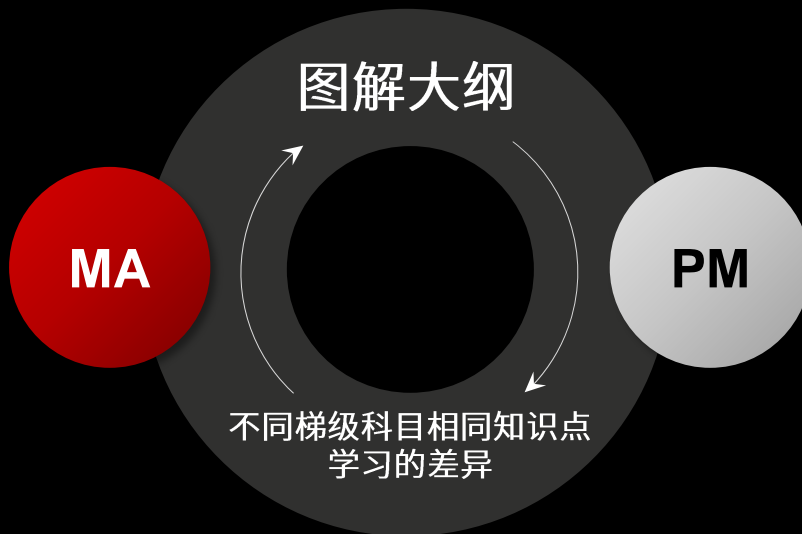
Public

构建教学计划

学前 — 学习 — 复习 — 冲刺

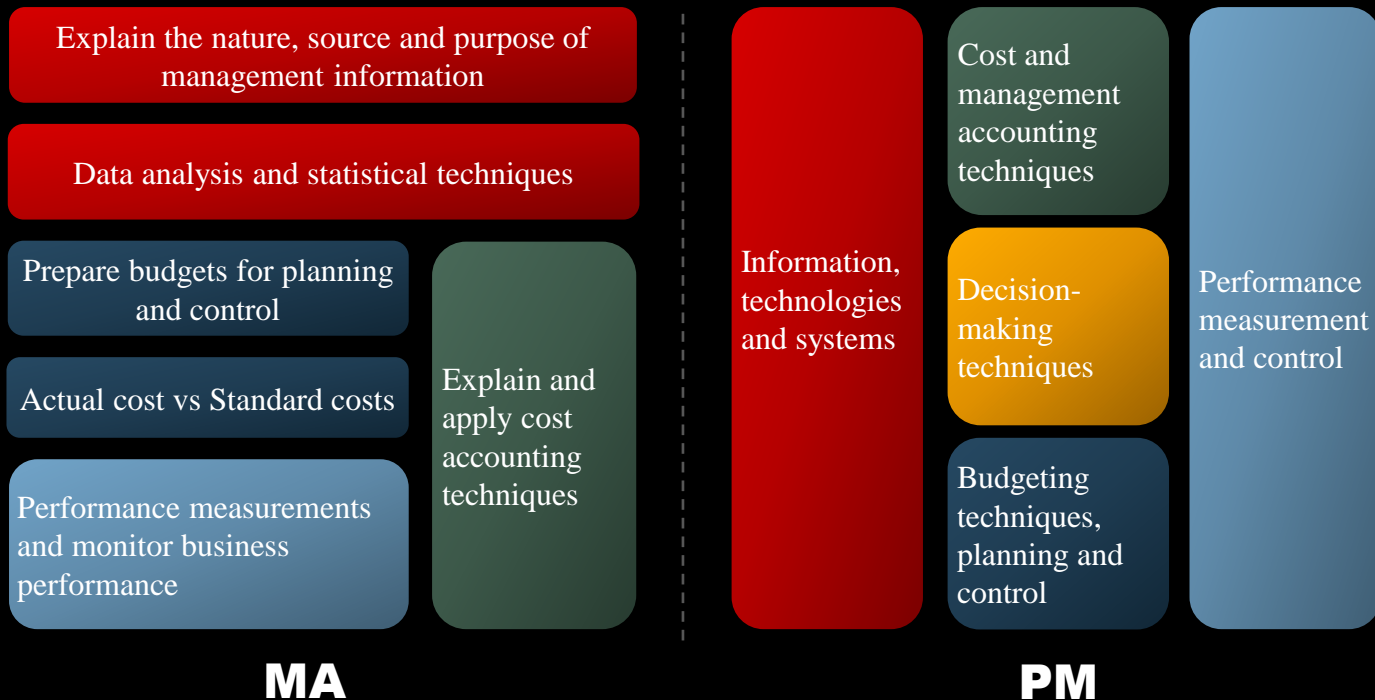
学前

我们已经学过什么？
(对比复习)



我们将要学习什么？
Brand new? VS Half new?

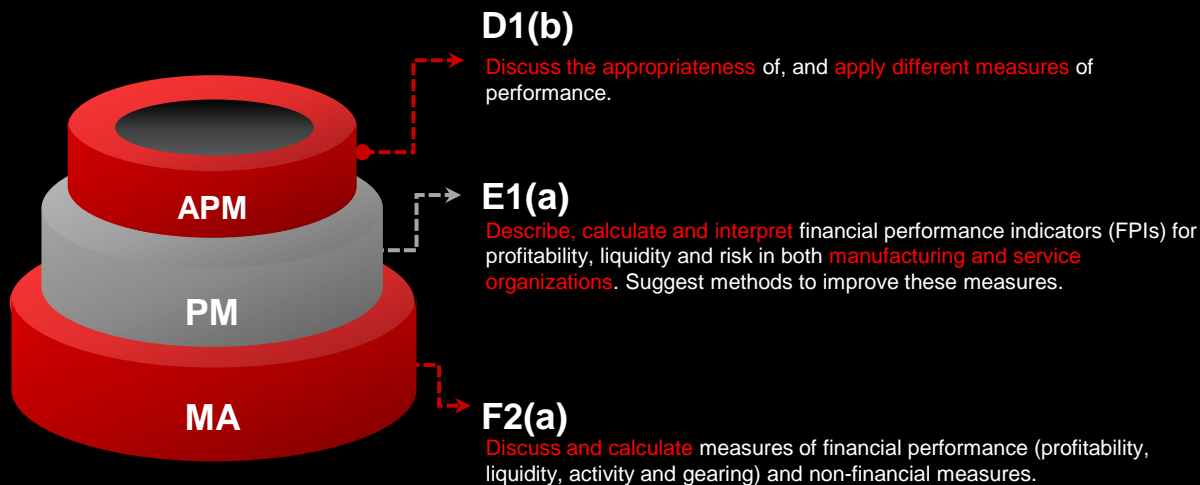
学前



学习

学习内容		授课方式			学习目的		
基本知识点		课堂讲授	PPT	Mind map	理解整体的框架	MA和PM能力要求差异	
练习册 真题	ACCA practice platform/学校自有线上平台	经典	最新	constructed response questions技巧	解题思路	问题差异	答题技巧
Technical article		考官思路			深刻理解	如果有时间，带领学生学习部分重要知识点	
考试技巧		在知识点和题目中穿插			提升考场发挥		

Example: 针对Performance Measurement考点



Ensure you understand methods rather than just focus on how to do the calculations.

考点异曲（侧重点不同，考察难度不同）同工（核心知识点相似）

复习

学习内容	授课方式		学习目的
基本知识点	Syllabus 自查	technical article	扫清盲点，加深认识
Constructed response questions	真题 讲解	ACCA practice platform examiner's report	内化知识
错题本整理	错题本整理		找准自己 易错点 针对性复 习练习

冲刺

学习内容

校内模拟考试

串讲

模拟真实考试练习至少三次

授课方式

结合例题

机构串讲

校内模拟考试+学生自查

学习目的

自查反馈，温故知新

感受考试节奏
减少考试中的紧张感

知识讲解顺序及时间分配

**COST AND MANAGEMENT
ACCOUNTING
TECHNIQUES.**

01

**BUDGETING TECHNIQUES,
PLANNING AND CONTROL.**

03

**INFORMATION,
TECHNOLOGIES
AND SYSTEMS.**

05

**DECISION-MAKING
TECHNIQUES.**

02

**PERFORMANCE
MEASUREMENT AND
CONTROL.**

04

知识讲解顺序及时间分配

Section B: specialist cost and management accounting techniques			
Contents		Technical article	Schedule
Activity based costing(回顾 absorption costing, marginal costing)	✓	Activity-based costing	3
Target costing	✓	Target costing and lifecycle costing	1
Life cycle costing			1
Throughput accounting	✓ ✓	Throughput accounting and the theory of constraints – part 1 Throughput accounting and the theory of constraints – part 2	2
Environmental management accounting	✓	Environmental management accounting	1

知识讲解顺序及时间分配

Section C: Decision making techniques

Contents	Technical article	Schedule
Cost volume profit (CVP) analysis	✓ Cost-volume-profit analysis	2
Limiting factor analysis	✓ Linear programming	1
Pricing decisions	✓ Pricing 1: Theoretical aspects ✓ Pricing 2: Practical aspects	3
Short-term decisions	✓ Relevant costs	4
Risk and uncertainty	✓ The risks of uncertainty ✓ Decision trees	3

知识讲解顺序及时间分配

Section D

Contents	Technical article	Schedule
Budgetary system	<ul style="list-style-type: none">✓ All about budgeting - part 1, part 2, part 3, part 4, part 5✓ Comparing budgeting techniques (incremental v ZBB) in the public sector	5
Quantitative analysis in budgeting	<ul style="list-style-type: none">✓ Time series and moving averages✓ Regression and correlation✓ The learning rate and learning effect	5
Budgeting and standard costing		1
Variance analysis	<ul style="list-style-type: none">✓ Materials mix and yield variances	3
Planning and operational variance analysis		1

知识讲解顺序及时间分配

Section E: performance measurement and control		
Contents	Technical article	Schedule
Performance analysis and behavioural aspects		1
Performance measurement	<ul style="list-style-type: none">✓ Tackling performance evaluation questions✓ Balanced scorecard✓ Building blocks of performance management	6
Divisional performance and transfer pricing	<ul style="list-style-type: none">✓ Decentralization and the need for performance measurement✓ Transfer pricing	3
Further aspects of performance management	<ul style="list-style-type: none">✓ Not-for-profit organizations – part 1✓ Not-for-profit organizations – part 2	2

知识讲解顺序及时间分配

Section A: Information, technologies and system for organizational performance

Contents	Technical article	Schedule
Managing information	✓ Big data 1: What is big data? ✓ Big data 2: How companies use big data	3
Information systems and data analysis	✓ Information systems	3
复习		3

ACCA教学资源支持对教学的影响

Teaching resources

- ✓ Syllabus
- ✓ Mind Map
- ✓ PM technical articles
- ✓ ACCA Practice Platform(CBE)
- ✓ Examiner's report
- ✓ Past paper
- ✓ Read the mind of PM marker
- ✓ Approaching PM CR questions
- ✓ Progress test

Benefits

- ✓ 确认教学涵盖所有知识点
- ✓ 逻辑，知识点间关联
- ✓ 重点难点，提升理解
- ✓ 熟练机考平台使用方法
- ✓ 了解考生常见失误以及考官建议
- ✓ 例题准备资源
- ✓ 掌握判分原理
- ✓ 主观题答题技巧
- ✓ 模考与解析，专业教师给考生量身定制反馈，针对性提高

Mind Map 讲解

UNDERPINNING KNOWLEDGE FROM MA



DIAGNOSTIC TESTS

COST CLASSIFICATION AND BEHAVIOUR

- The appointment of various cost centres costs
- Management accounting study resources
- Core maths techniques

BUDGETING

- Management accounting study resources
- Core maths techniques

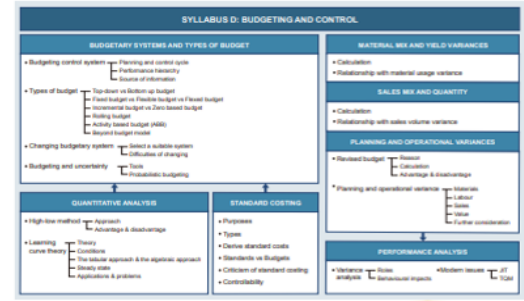
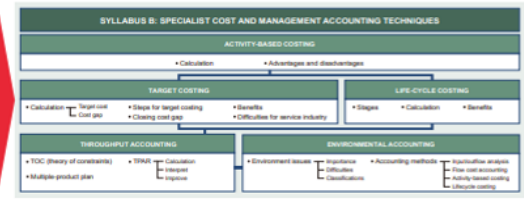
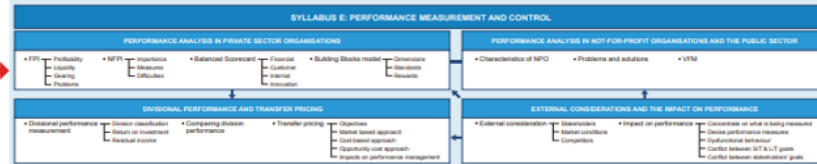
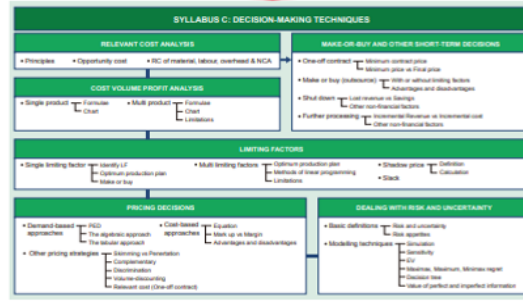
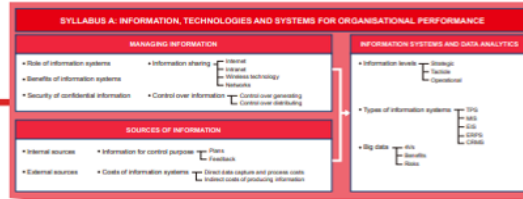
COSTING

- Management accounting study resources
- Core maths techniques

STANDARD COSTING AND VARIANCE ANALYSIS

- Fixed overhead absorption
- Management accounting study resources
- Core maths techniques

GETTING STARTED



EXAM APPROACHES

- Make through of syllabus
- Steps to success
- Studying the exam
- Key resources

PREPARATION FOR CBE

- Overview on ACCA
- Getting familiar with CBE environment
- ACCA exam techniques
- ACCA learning resources

LEARNING AND REVISION PHASE - QUESTION PRACTICE ON CBE PLATFORM

FINAL PREPARATION - PROGRESS TEST

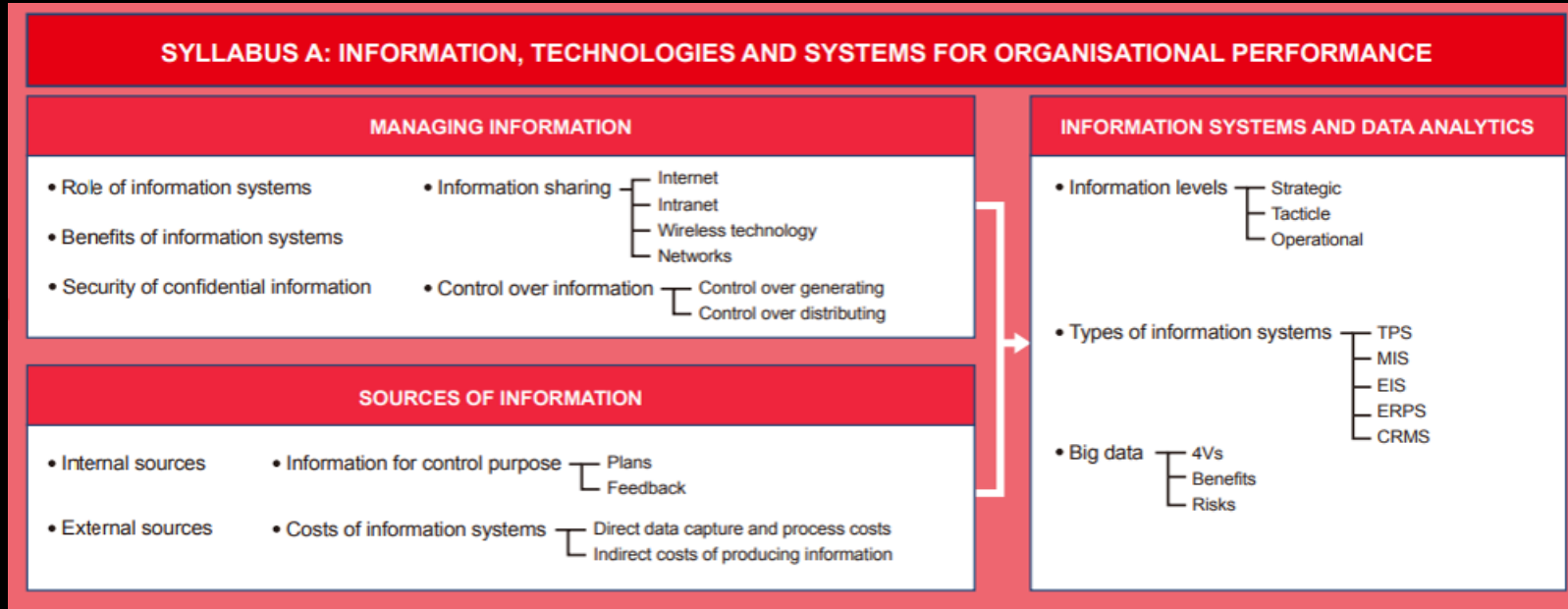
* NOTE: THERE IS MORE TO THE EXAM THAN JUST THE SYLLABUS. QUESTION PRACTICE TO IMPROVE YOUR EXAM TECHNIQUE IS THE KEY TO SUCCESS.



Think Ahead

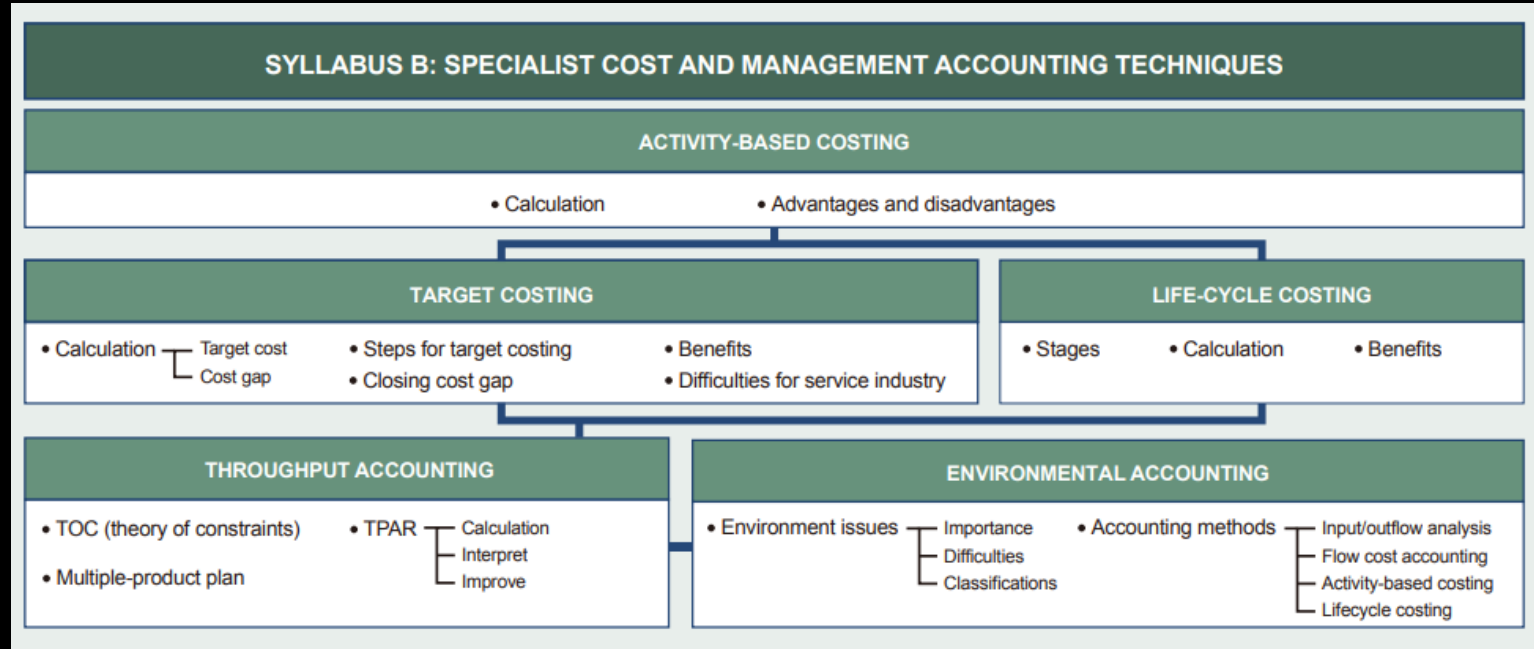
Section A

Information, technologies and system for organizational performance



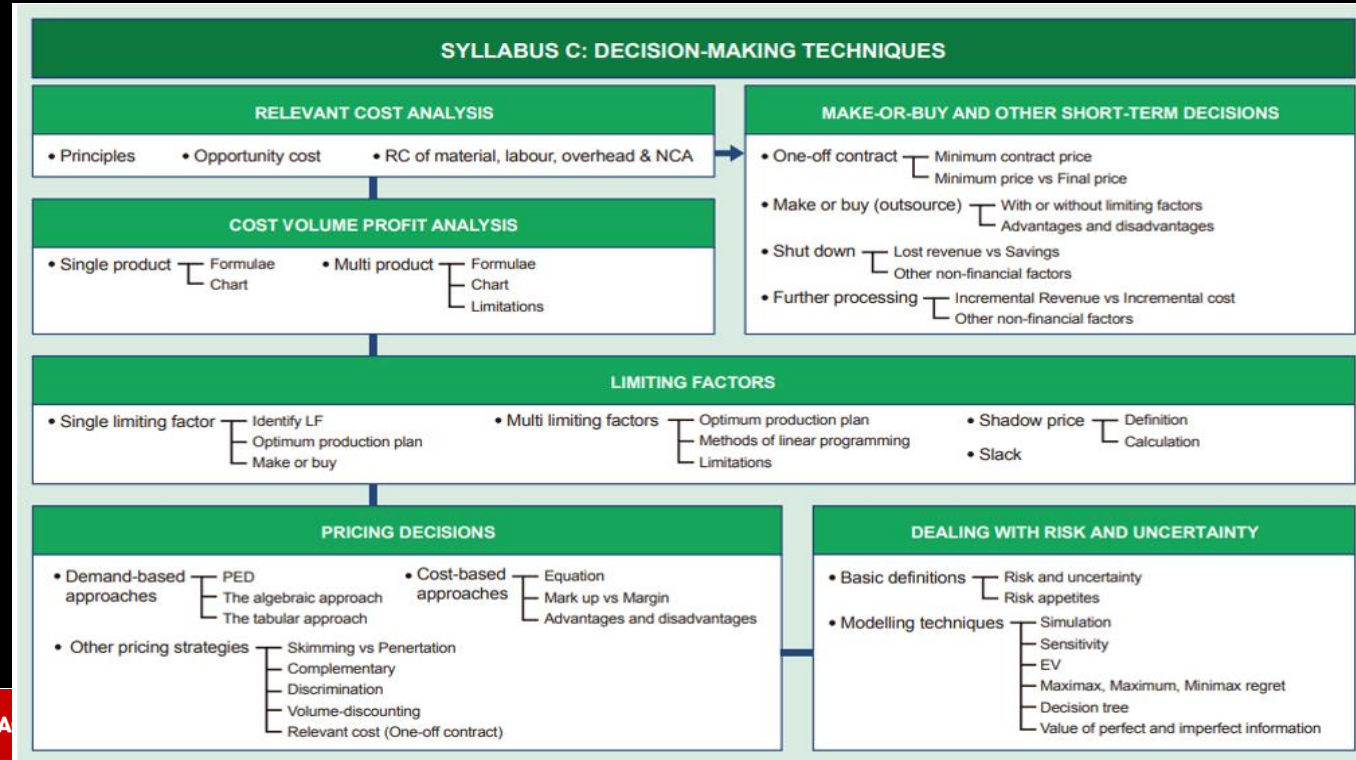
Section B

Specialist cost and management accounting techniques



Section C

Decision making techniques



Section D

Budgeting and control

SYLLABUS D: BUDGETING AND CONTROL

BUDGETARY SYSTEMS AND TYPES OF BUDGET

- Budgeting control system
 - Planning and control cycle
 - Performance hierarchy
 - Source of information
- Types of budget
 - Top-down vs Bottom up budget
 - Fixed budget vs Flexible budget vs Flexed budget
 - Incremental budget vs Zero based budget
 - Rolling budget
 - Activity based budget (ABB)
 - Beyond budget model
- Changing budgetary system
 - Select a suitable system
 - Difficulties of changing
- Budgeting and uncertainty
 - Tools
 - Probabilistic budgeting

QUANTITATIVE ANALYSIS

- High-low method
 - Approach
 - Advantage & disadvantage
- Learning curve theory
 - Theory
 - Conditions
 - The tabular approach & the algebraic approach
 - Steady state
 - Applications & problems

STANDARD COSTING

- Purposes
- Types
- Derive standard costs
- Standards vs Budgets
- Criticism of standard costing
- Controllability

MATERIAL MIX AND YIELD VARIANCES

- Calculation
- Relationship with material usage variance

SALES MIX AND QUANTITY

- Calculation
- Relationship with sales volume variance

PLANNING AND OPERATIONAL VARIANCES

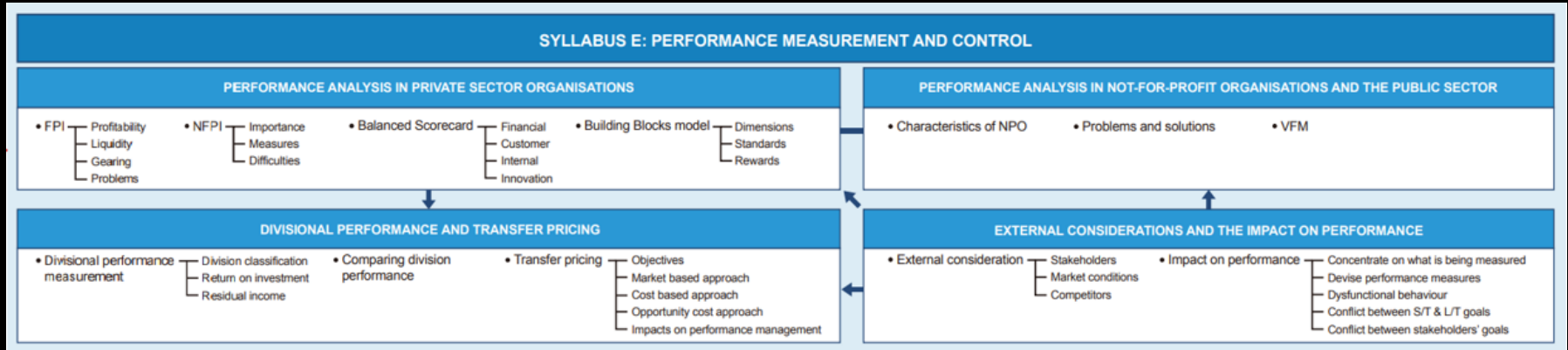
- Revised budget
 - Reason
 - Calculation
 - Advantage & disadvantage
- Planning and operational variance
 - Materials
 - Labour
 - Sales
 - Value
 - Further consideration

PERFORMANCE ANALYSIS

- Variance analysis
 - Roles
 - Behavioural impacts
- Modern issues
 - JIT
 - TQM

Section E

Performance measurement and control



Exam approach & preparation for CBE

EXAM APPROACHES

- Walk-through of syllabus
- Steps to success
- Tackling the exam
- Key resources

PREPARATION FOR CBE

- Overview on ASCBE
- Getting familiar with CBE environment
- ASCBE exam techniques
- ASCBE learning resources



Thanks for watching...