

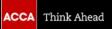






1. APM专业技能教学

2. APM备考研讨



1. 授课过程

- 分类总结专业技能分
- 解析题目要求
- 计划技术分 + 专业技能分
- 展开答案
- 总结专业技能分

2. 教学资源



• 分类总结专业技能分

Q1	Q2	Q3
 Communication Analysis & evaluation Scepticism Commercial acumen 	 Analysis & evaluation Scepticism Commercial acumen 	 Analysis & evaluation Scepticism Commercial acumen
10 marks	5 marks	5 marks







• 分类总结专业技能分

Communication



- Style, language and clarity (tone of report response, presentation of calculations, appropriate use of the tools, easy to follow and more than a negligible amount of content)
- Adherence to specific requests:

not evaluate the performance	2022 D
 to focus on the current measures in the performance dashboard and not waste time offering alternatives 	Pre-Sept 2022 Mock
to provide only two indicators and only for the three balanced scorecard (BSC) elements	PE-1
to re-perform the PEST and to offer a justified performance indicator per PEST factor	PE-2
Adherence to the CEO's specific request to not provide more than two KPIs	Specimen 2022 Sept





• 分类总结专业技能分

Analysis & evaluation

- Balanced appraisal ofComprehensive evaluation of
- Ability to consider relevant issues specific to
- Critical comparison of A to B
- Recommendations/conclusions have been supplied for all work requested by the CEO
- Appropriate use of the data to support
- Cost/benefit analysis of on a one-year basis
- Demonstration of an analytical approach in explaining the performance hierarchy for TLG and WMS.



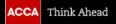


• 分类总结专业技能分

Scepticism

- To probe into why the CSFs were refined
- Questioning the accuracy / sufficiency / appropriateness of the data provided
- Questioning the CEO / BOD / production manager's assertions
- Effective challenge of the sufficiency of the measures <u>supported with</u> <u>alternative examples is provided</u> (202209)





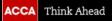
• 分类总结专业技能分

Commercial acumen

- Effective use of examples drawn from the scenario information and other practical considerations related to the context to illustrate points being made
- Recommendations are practical and plausible
- Recognition that the NED's criticism seems to be merited with supporting evidence
- Insights show relevancy to the context







• 解析题目要求 + 计划技术分 + 专业技能分

202209 Q1

(iii) the interaction of ZBB and Kaizen; (6 marks)

In the discussion of the budgeting and costing changes at a recent board meeting, one director suggested that ZBB should become the method of budgeting for the whole business (beyond just product development). Another director expressed concern that Kaizen costing did not fit with ZBB, neither on practical nor cultural terms. The board meeting then dissolved into a confused discussion of the new costing and budgeting methods.

The CEO would like you to provide the board with an evaluation of whether Kaizen costing would fit with ZBB in controlling production costs at Belivat.





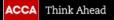
• 展开答案 + 总结专业技能分

Candidate's script (extracts from ACCA Education Hub)

On the cultural perspective, ZBB and Kaizen both require a flattened structures in Belivat. ZBB requires the participation of managers in the process of budgeting as they have a better knowledge of the realistic operational situations. Kaizen also requires the participation of all the workers in the process of meeting the objective of cost reduction as they have a better knowledge of the realistic production process. So, on a cultural perspective, ZBB and Kaizen fit each other well.

To implement Kaizen costing, local managers do have to understand how those costs have been incurred during the production process in order to control them. So, on a practical perspective, ZBB actually contributes positively to the implementation of Kaizen costing. ZBB and Kaizen costing fit each other well.







2. 教学资源

Education Hub

■ 官方考题





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APM备考研讨

- 1. 花时间钻研
- 2. 理解专业技能分评分规律
- 3. 做好答题计划
 - 完整的回答问题
 - 锻炼'批判性思维'
 - 展开答案时结合案例举例、使用数据支撑、always tell why/how
 - 练习判分



