

# Paper Specific APM

ACCA中国



Think Ahead

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## Tricky topics

- BPR
- Beyond Budgeting
- EMA
- Transfer pricing
- Kaizen Costing
- PP
- VBM
- Liquidity Indicators

## Expert tutor example

- AMAZON
- Robust Laptop
- Avich
- N/A
- Pitlane
- N/A
- N/A
- Rezilos

## 中国资深教学顾问 example

- Ford Motor
- Perkin
- GYM
- N/A
- N/A
- Restaurant
- Bazeele
- Gaddon

# BPR



Organize around outcomes, not tasks.



Have those who use the output of the process perform the process.



Subsume information-processing work into the real work that produces the information.



Treat geographically dispersed resources as though they were centralized.



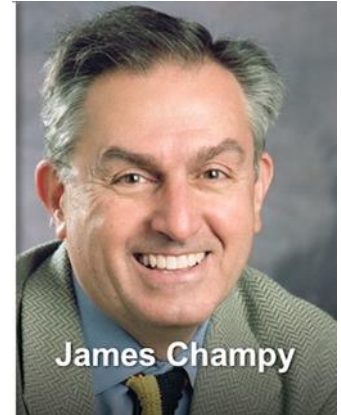
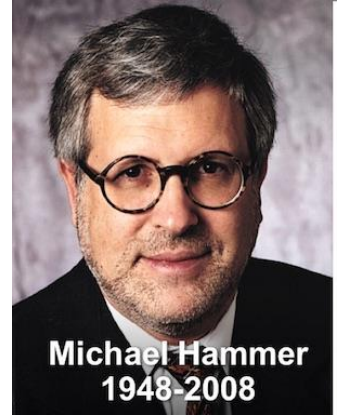
Link parallel activities instead of integrating their results



Put the decision point where the work is performed, and build control into the process.



Capture information once and at the source.



# Beyond Budgeting

- Aspirational targets
- Devolved strategy process
- Effective resource management
- Relative performance targets
- Flexible control

# EMA:Goal

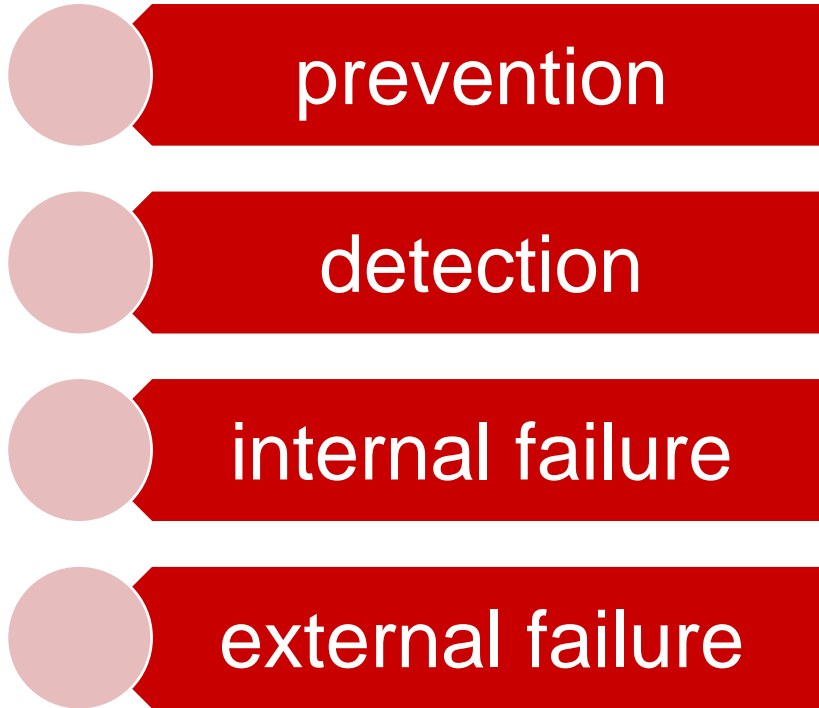
- Environment



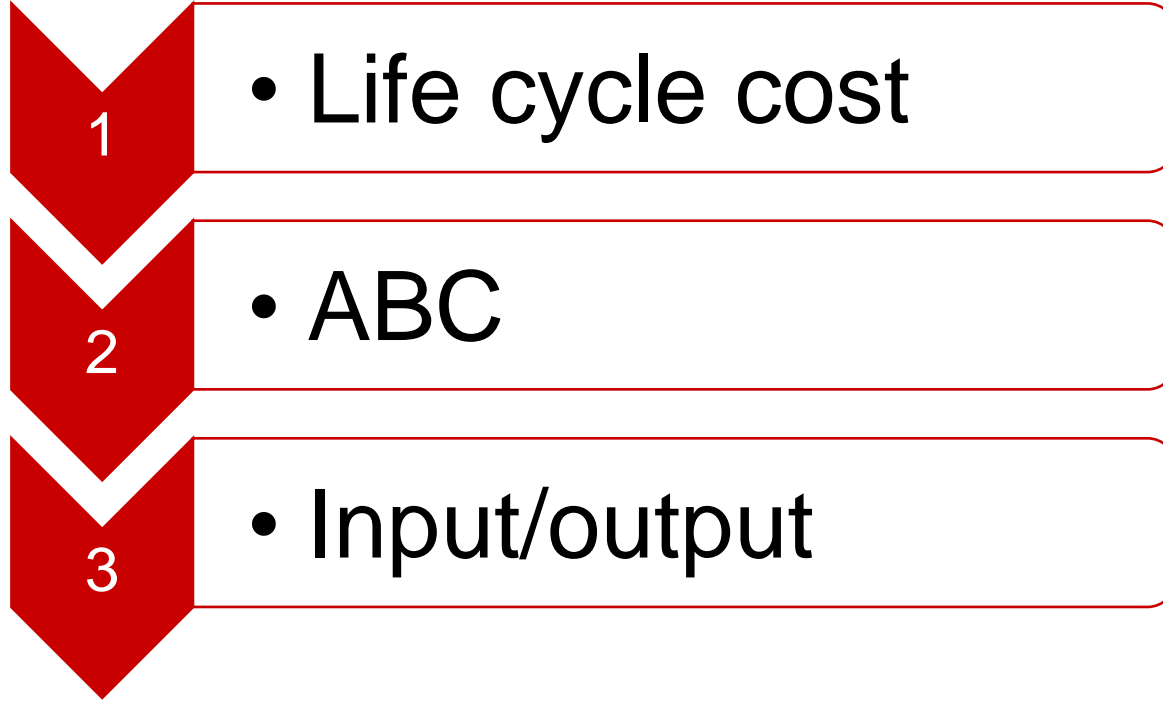
- water
- waste
- energy



# EMA: Catogroy

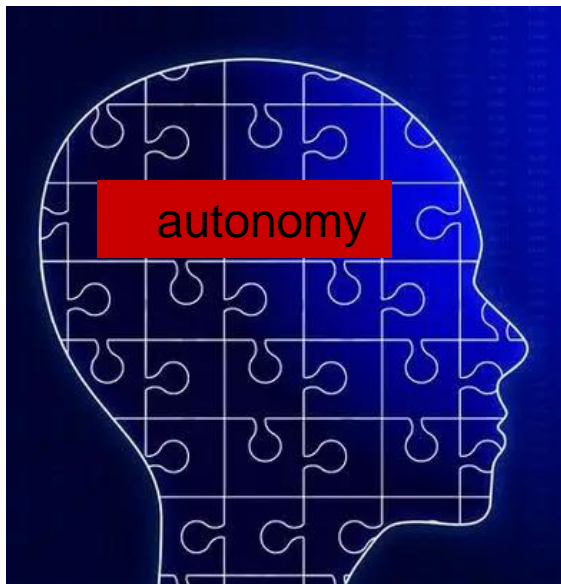


# EMA:method

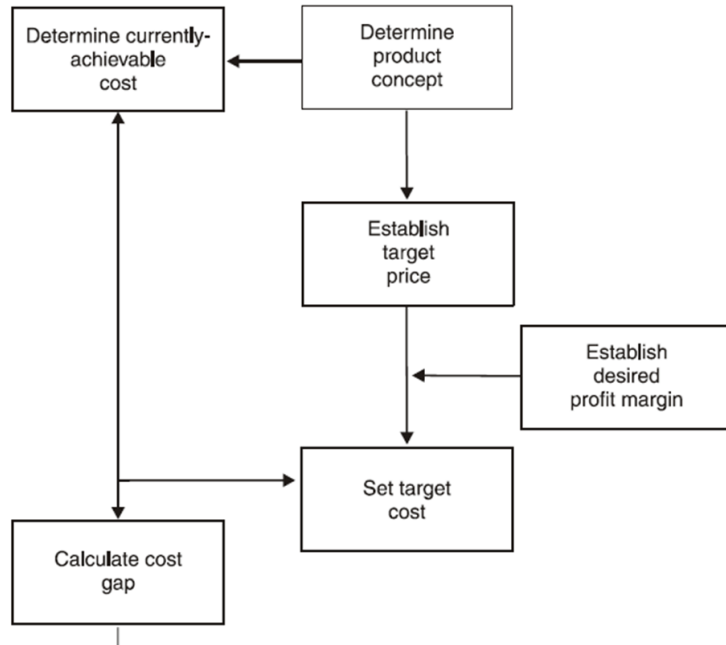




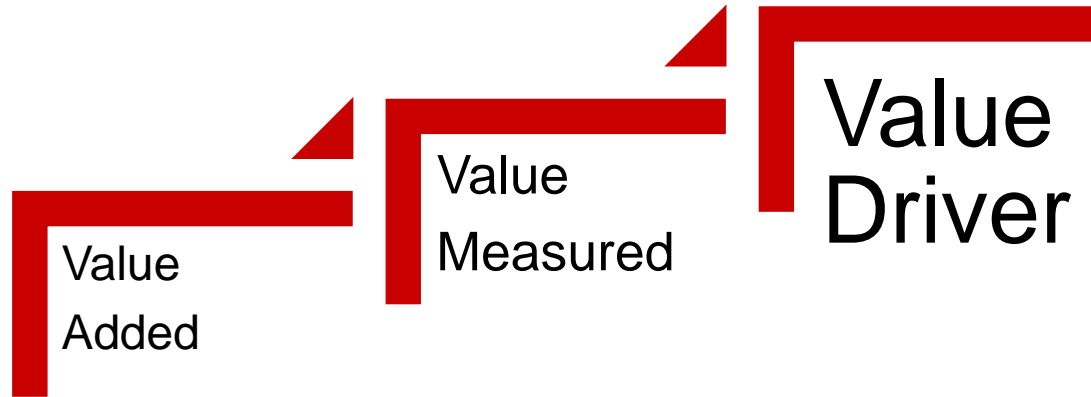
# Transfer pricing



# Kaizen Costing



# VBM:base



# Exam Techniques

Base: knowledge card  
max

Skills: mock

Difficult: tricky topic

Examiner's report & webinar

# Sustainability+ topics

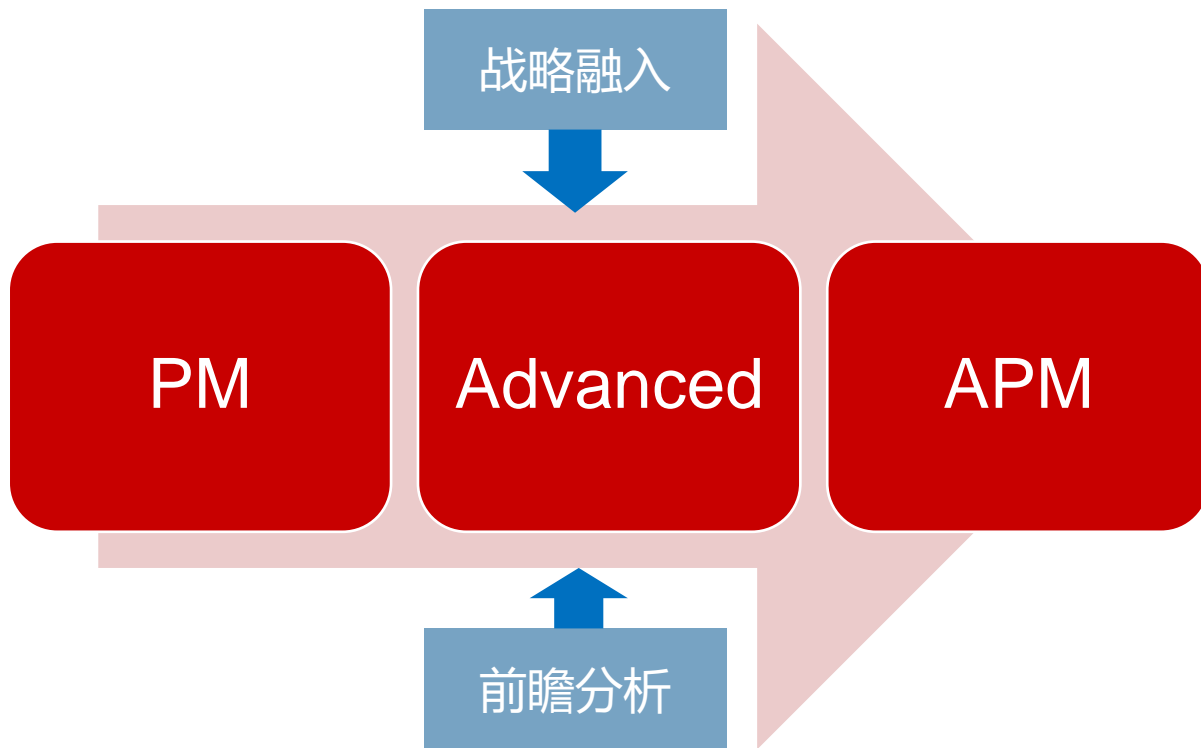
Sustainability topics:  
EMA, TQM, BSC, BPR, JIT

Past paper

TA: EMA, transfer pricing

PI report

# From PM to APM



# Importance of mock

## base

- knowledge
- capability

## skills

- Professional
- Time

## manage

- Weakness
- Method



Thank you



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