

ACCA P5

The OpenTuition complete Study Programme



OpenTuition provides all the study resources you need to enable you to pass Paper P5 - all free of charge.

This short document details how to make use of OpenTuition and provides a study programme to make sure that you pass!

In this guide you will find:

The structure of the P5 exam

How to use the Study Programme

Detailed P5 Study Guide

What is Paper P5 and how is it examined?

For an explanation of the nature of the subject and how it is examined, first watch our [P5 Introductory lecture](#)

The two key elements to success are:

Learning and ***Practice***

Learning:

We provide a complete free course of on-line lectures covering everything you need for the exam, together with free downloadable Lecture Notes to be used while watching the lectures. You should watch all of the lectures in the order given in the programme attached and work through the examples in the Lecture Notes as the tutor works through and explains them in the lectures.

Our tutors are all UK qualified accountants and have all been training accountancy students for over 30 years.



We provide a complete free course

Practice:

It is vital to practice as many exam-standard questions as possible. For most of the chapters in the Lecture Notes there are listed on our Study Guide past exam questions to attempt.

You can find these questions either free of charge on the ACCA website (www.accaglobal.com) or in a Revision/Exam Kit purchased from one of the ACCA approved publishers. (For questions not listed on the ACCA website, you can usually find them by searching using Google.)

Additional resources

OpenTuition also provides additional resources - again, all free of charge - including the following:

- * A **Paper P5 forum** where you can ask for help from (and give help to) other students on anything to do with the exam.
- * A **Paper P5 Ask the Tutor forum** when you can get help directly from the tutor responsible for P5.
- * Additional lectures working through past exam papers - our '**Revision Kit Live**'

How to use the Study Programme

Work through each chapter of the Lectures Notes in the order listed, watching the lectures that are linked alongside the chapters.

When you have completed chapters and watched all of the corresponding lectures, then attempt the past exam questions that are listed.

Many past questions test more than one topic – they are listed in the Study Guide after all topics have been covered in the lectures. It is therefore important that you work through the chapters in order.

Tick the check boxes as you work through the programme, and remember to ask in the Ask the Tutor Forum if you have any problems.



Tick the check boxes as you work through the programme

To find all the resources available for Paper P5 visit OpenTuition

	Chapter in free Lecture Notes	Free lectures	Past exam questions to attempt	Lecture / Notes	Past exam questions
				<i>Tick when complete</i>	
		<u>Introduction to Paper P5</u>		<input type="checkbox"/>	
1	The nature of performance management	<u>The nature of performance management</u>	Pharmaceutical Technologies (J11); Boltzman (D14)	<input type="checkbox"/>	<input type="checkbox"/>
2	Strategic management accounting	<u>Strategic management accounting</u>	ENT Entertainments (J11); Herman Swan (D12) Ganymede (J 12)	<input type="checkbox"/>	<input type="checkbox"/>
3	Performance management and control of the organisation	<u>Performance management and control of the organisation</u>	Godel (J14); Drinks Group (D12)	<input type="checkbox"/>	<input type="checkbox"/>
4	Learning curves	<u>Learning curves</u>	OT Notes Chapter 4 example (no ACCA question)	<input type="checkbox"/>	<input type="checkbox"/>
5	Business structure, Management accounting and change	<u>Business structure, management accounting and change</u>	Booxe (J14); GHG (J08)	<input type="checkbox"/>	<input type="checkbox"/>
6	Effect of information technology on strategic management accounting	<u>Effect of information technology on strategic management accounting</u>	Film Production Co (D10); Quark (D13); JHK Coffee J11 Q1 (c); Booxe (J14)	<input type="checkbox"/>	<input type="checkbox"/>
7	External influences on organisational performance	<u>External influences on operational performance</u>	Robust Laptops (D10); Navier Aerials (J13); Lopten (D13)	<input type="checkbox"/>	<input type="checkbox"/>
8	Risk and uncertainty	<u>Risk and uncertainty</u>	Mackerel Contracting (J11); Franchising 4U (J09); Equine Management Academy (J10);	<input type="checkbox"/>	<input type="checkbox"/>
9	Sources of management information	<u>Sources of management information</u>	Bluefin School (D11);Metis (a) (J12)	<input type="checkbox"/>	<input type="checkbox"/>
10	Financial performance measurement	<u>Financial performance measurement</u>	Metis (J12)); Albacore (D11); Lincoln and Lincoln (D12);	<input type="checkbox"/>	<input type="checkbox"/>
11	Divisional performance measurement	<u>ROI and RI compared; Annuity depreciation</u>		<input type="checkbox"/>	
		<u>Economic value added</u>	Alpha, Delta, Gamma (D07); LOL (D10); Stillwater Services (D12); Cantor (J14)	<input type="checkbox"/>	<input type="checkbox"/>
12	Non-financial performance measurement	<u>Non-financial performance measurement</u>	Graviton (D13); Amal Airline (J12); APX (J11); Boltzman (D14) ; Kolmog (J13); APX (J11)	<input type="checkbox"/>	<input type="checkbox"/>
13	Performance in the not-for-profit sector	<u>Performance in the not-for-profit sector</u>	Essland (D13); Beeshire Local Authority (D14); Local Government Housing Department (J10)	<input type="checkbox"/>	<input type="checkbox"/>
14	Transfer pricing	<u>Transfer pricing</u>	Better Agriculture Group (D08); JHK Coffee (J11); Landaul Lamps (J13)	<input type="checkbox"/>	<input type="checkbox"/>
15	Predicting and preventing corporate failure	<u>Predicting and preventing corporate failure</u>	RM Batteries (D10); Coal Creek Nursing Homes (D12); Culam (D14)	<input type="checkbox"/>	<input type="checkbox"/>
16	Discounted cash flow techniques	<u>Discounted cash flow techniques</u>	CTC (J08); F4U (J09); Metis (D12)	<input type="checkbox"/>	<input type="checkbox"/>
17	Behavioural aspect of performance management	<u>Behavioural aspects of performance management</u>	Albacore (D11); The Rubber Group (D08); Callisto (J12)	<input type="checkbox"/>	<input type="checkbox"/>
18	Current developments in management accounting	<u>Current developments in management accounting</u>	Navier (J13); Thebe (J12); PLX Refinery (J11); Tench Cars (D11); Maxwell (D14)	<input type="checkbox"/>	<input type="checkbox"/>