

# 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 <u>P5</u> Introductory lecture

The two key elements to success are:

Learning and Practice



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.



#### **Practice:**

It is vital to practice as many examstandard 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'

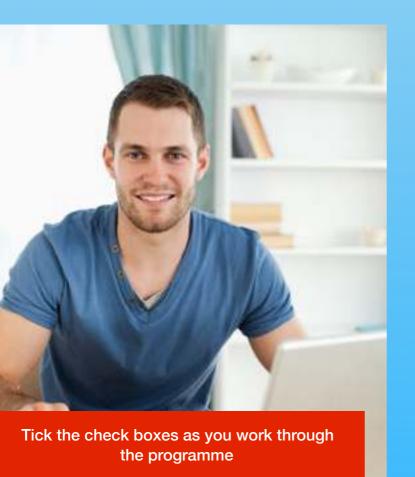
# How to use the Study Programme

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.



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