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Accounting skills of the **future**.

Peformance Management (PM)
Course Factsheet

ACCA

ACCA (Association of Chartered Certified Accountants) is a professional body based in the UK that offers the Chartered Certified Accountant qualification.

ACCA have qualified more than 227,000 chartered accountants worldwide and continue to do so through their qualifications ranging from diploma level to degree qualifications.

Established in 1992, Al Moalem Institute has been providing comprehensive training in the Kingdom of Bahrain.

With over 100+ internationally recognized certifications and qualifications, Al Moalem Institute has been human resource potential and continually shaping careers of today's workforce and the future generation.

Performance Management (PM)

This course Performance Management (PM), builds on the knowledge you gained in Management Accounting (MA) and seeks to examine your understanding of how to manage the performance of a business and prepares you for more specialist capabilities.

How long does it take to complete the course?

The duration of this course is 60 guided learning hours to complete.

Who is this course for?

This course is ideal for:

- Those who are preparing to take the Performance Management (PM) ACCA Examination.
- Those who are aiming to complete the ACCA Advanced Diploma in Financial and Management Accounting (RQF Level 6).
- Those who are wishing to perform technical roles and duties under an accounting and finance profession.
- Those who wish to pursue the ACCA professional qualification.

What topics does the course cover?

This course will cover the following topics:

- Information, technologies and systems for organizational performance
    - Managing information
    - Sources of information
    - Information systems and data analytics
- Specialist cost and management accounting techniques
    - Activity-based costing (ABC)
    - Target costing
    - Life cycle costing
    - Throughout accounting
    - Environmental accounting
- Decision making techniques
    - Relevant cost analysis
    - Cost Volume Profit Analysis (CVP)
    - Limiting Factors
    - Pricing decisions
    - Make-or-buy and other short-term decisions
    - Dealing with risk and uncertainty in decision making
- Budgeting and Control
    - Budgetary systems and types of budget
    - Quantitative analysis in budgeting
    - Standard costing
    - Material mix and yield variances
    - Sales mix and quantity variances
    - Planning and operational variances
    - Performance analysis

- Performance Measurement and Control
    - Performance analysis in private sector organizations
    - Divisional performance and transfer pricing
    - Performance analysis in not for profit organization and the public sector
    - External considerations and the impact on performance

What will I gain after completing this certification?

At the end of the course, you will be able to perform the following:

- Identify and discuss the information, systems and developments in technology required for organizations to manage and measure performance.
- Explain and apply cost accounting techniques.
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action.
- Assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalized businesses and the importance of allowing external aspects.

How is it assessed?

The syllabus is assessed by a three-hour computer-based examination. Prior to the start of the exam candidates are given an extra 10 minutes to read the exam instructions.

All questions are compulsory. The exam will contain both computational and discursive elements.

Section A	15 * 2 mark objective test questions	30%
Section B	15 * 2 mark case scenario objective test questions	30%
Section C	2 * 20 mark constructed response questions	40%

All questions are compulsory. The pass mark for all PM/ Performance Management is 50%.

Do I need any prior qualifications to start this course?

Completion of ACCA-FIA Level 3 Diploma in Financial and Management Accounting or equivalent qualification

I completed and received my certification, what happens next?

You will be awarded the ACCA Advanced Diploma in Accounting and Business (RQF Level 6) after successfully completing this exam, five (5) other ACCA Papers and the Foundations in Professionalism module:

- Corporate and Business Law (LW)
- Taxation (TX)
- Financial Reporting (FR)
- Audit and Assurance (AA)
- Financial Management (FM)

Learners who were successfully awarded ACCA Diploma in Financial and Management Accounting (RQF Level 6) may progress to ACCA's Strategic Professional examinations and complete the requirements towards achieving the ACCA professional qualification.

What employment opportunities can I apply for after gaining this qualification?

ACCA Qualifications are designed to meet employer needs through developing our learner's technical knowledge and practical skills relevant for accountancy roles. This course is ideal for those who wish to progress learning in accounting and business and are aiming to be or already working as:

- Financial/Management Accountant
- Audit and Assurance Analyst
- Tax specialist
- Financial Analyst
- Support roles in financial reporting and/or financial decision making
- Administrative and support roles in an accounting & finance department

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