

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

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The background is an aerial photograph showing a dense forest of trees with yellow and green foliage at the top, transitioning into a large green agricultural field with distinct rows and tracks from machinery below. A semi-transparent grey rectangle is centered over the image, containing the text and a smaller inset of the forest.

Useful tips

from the APM Examining Team

Think Ahead

The Examining Team are often asked about common errors that candidates make during the Advanced Performance Management exam. Here is a quick summary of the common pitfalls and errors made by candidates, and how you can avoid them!

1 READ THE QUESTION

It may seem obvious but read the question requirement carefully and make sure you understand each part of the requirement. You must address the key points and don't assume that the questions are always the same.

For example, there is often a requirement in part A containing an organisation's performance report. This report is rarely used to discuss the performance it is reporting on. It is usually for a discussion of the report style and contents, the starting point for this should always be asking the question – what is the organisation aiming to achieve? To answer this question you will need to review the mission/objectives or aims given for the organisation.

Examining Team recommends (ETR):

Read the question carefully. Ensure you perform sufficient question practice in order to understand what is required. Use the information given in the exhibits to support your answer.

2 READ THE SPECIFIC SCENARIO

Linked to reading the requirement and answering what is specifically asked. Questions also need to be answered in the specific organisation scenario given as well. Generic or rote learnt answers based on previous questions or simply facts learned from a textbook gain minimal technical credit as they may not apply to the given scenario. This type of answer won't score any professional marks either.

If students do not take time to read the scenario, they will not be able to answer in that context. The scenario must be read and understood, do not dive into any requirement before doing that. Points which are not applied to the specific question will gain insufficient credit in the exam to gain a pass, so you need to know the scenario. For instance, if PEST is being applied in the question, simple generic unapplied comments about any of the elements, or what the framework is for, will not score well.

ETR:

Read the scenario and consider where issues can arise for that organisation, bearing in mind data from the exhibits and explain why, **in this specific case**, something is relevant.

3 LEARN THE SYLLABUS

A significant number of candidates are unable to answer all questions or parts of some questions comprehensively because it appears that they have not studied that area of the syllabus and study guide in sufficient depth. It may be that they do not have the underlying knowledge from the Performance Management (PM) exam or studied the material some time ago. As APM builds on PM this makes it rather difficult for students to score well. This lack of knowledge is particularly concerning in part B where one question is guaranteed to be on area D of the syllabus, yet students still seem to be unprepared.

ETR:

Revise the whole syllabus and also previous performance measurement and management knowledge from PM as much of this is carried forward, making sure you address any areas of weakness you may have. Ensure that you know the content of the APM syllabus area D.

4 ENSURE THAT YOU'RE ABLE TO PERFORM CALCULATIONS AND ANSWER DISCUSSION QUESTIONS

In APM the balance between numerical and narrative elements is skewed very much towards the narrative. There will be some calculations required in most APM exams but it will not be the main focus. To pass the APM exam, therefore, you certainly need to score well on the discursive elements and this can be done by following the advice in all three tips above:

- Read the requirement and answer it;
- Read the scenario and use the organisation specific data; and
- Know the syllabus

With the numerical elements of a questions, once a calculation is completed a recommendation will often be required based on the results or the result will need to be explained in terms of its impact on the organisation. Therefore, students need to know, not just how to perform the required calculation, but also what the results mean. This means that if students do not know how to perform a calculation (such as EVA) then they can't effectively complete any discursive elements relating to that question part unless they assume a result for the calculation – which is an acceptable approach.

ETR:

You need to prepare for and practise the narrative and numerical parts of questions. You need to be able to use calculations to explain and support narrative sections and the reverse is also true.

5 TAKE ACCOUNT OF THE AVAILABLE MARKS

Some candidates do not appear to take account of the marks available when answering questions, and as a result they provide long and detailed answers for relatively minor parts which wastes valuable exam time. Or they write too little for the marks available – this of course could be a sign of lack of knowledge of the syllabus, which has already been mentioned above.

Students need to ensure that they use the marks stated as a guide to the number of points needed to answer the question and the time required to complete it. A general rule of thumb is that your points are worth 1 to 2 marks and only if fully explained and justified/linked to the specific scenario – as mentioned already.

ETR:

Make sure your narrative answer is an appropriate length for the number of marks – do not write long answers where only a few marks are available or short answers where a large number of marks could be scored.

6 STRUCTURE OF ANSWERS

Both discursive elements and calculations should be set out in a clear, logical, easy-to-follow way. Clearly label each subsection or question element and reference workings for calculations if they appear elsewhere on the spreadsheet. The spreadsheet is the tool that should be used for calculations and the word processor tool should be used for discursive elements. Students can use bold text or underlining for headings and subsections in answers to make them easier to navigate.

A comprehensive answer with a logical structure is important, this makes it easier for the marker to follow what you have done. It is also recommended to make appropriate use of the tools in the spreadsheets such as formulae.

ETR:

Get used to presenting both discursive elements and preparing clear calculations on the practice platform in an efficient way, making use of the available functionality in both types of software tool.

7 PROVIDE ADVICE/MAKE A RECOMMENDATION

If the requirement asks you to advise, recommend or evaluate, there is more to producing an answer than simply listing out some discussion points and/or simply completing a calculation. You have to give clear, justified advice or recommendations that are rational and based on the discussion points and the scenario information. You may also need to discuss factors complicating or restricting the recommendation using the information given in the exhibits to provide support to the justification of the advice or recommendation.

ETR:

When evaluating advising or recommending, it is insufficient just to make a series of unjustified statements – this does not constitute advice or a recommendation.

8 JUSTIFY YOUR POINTS

As mentioned above with recommendations – the Examining Team is looking for an explanation as to **why** you think that the points you are including in your answer are important or relevant. Failing to add substance to points can mean that sometimes candidates write a lot down but do not score well.

For instance, when asked to evaluate a performance report (as is often required in part A), it is important to justify any comments you make about the report, good or bad. You can't simply say it '...needs to include X...' or that 'Y should not be included...' You need to say why. The reason may relate to the organisation's current environment, its objectives, the management requirements – whatever the reason is, it needs to be given in the answer. Even if you believe the reason to be obvious it must be stated.

ETR:

Explain why you think a particular point is relevant, justify its inclusion. The Examining Team is keen to hear your reasons why, for you to demonstrate a depth of understanding as well as showing a good knowledge of performance management.

9 TIMEKEEPING

The Examining Team works hard to ensure that the exams are fair and equitable, however, it is noticeable that many candidates are spending too long on their first choice of question at the expense of writing a full response to all parts of all questions.

The introduction of professional skills allows you more time to gain those technical marks but do try to plan your time carefully.

ETR:

Keep an eye on the time, try not to overrun. Calculate how long you should spend on each question and stick to it!

10 PROFESSIONAL SKILLS ARE LINKED TO TECHNICAL SKILLS

The professional skills marks are gained by answering the requirements as fully as possible and should not be thought of as separate requirements.

One way of giving as full a response as possible is to answer in as much detail as possible. For example, if the question scenario asks for an evaluation of a performance report (which is often the case in part A), then this evaluation will need to cover both the good and bad points of the report, covering financial and non-financial areas for instance. Also when discussing any comments made about the report in the exhibits, your answer should explain if, and why, they are relevant or useful.

ETR:

Approach the professional skills as being integrated into your technical answers, by providing full, well-thought-out answers to all of the requirements.

11 REVISE, PRACTICE, REVIEW!

ACCA publishes technical articles and lots of study support resources to help you pass. It is essential that you **revise the knowledge, practice exam standard questions** and **read the comments in the Examiner's Report** alongside the published exams. Review your attempts at questions and consider where you are going wrong to give yourself the best chance of success.

Good luck in your exams