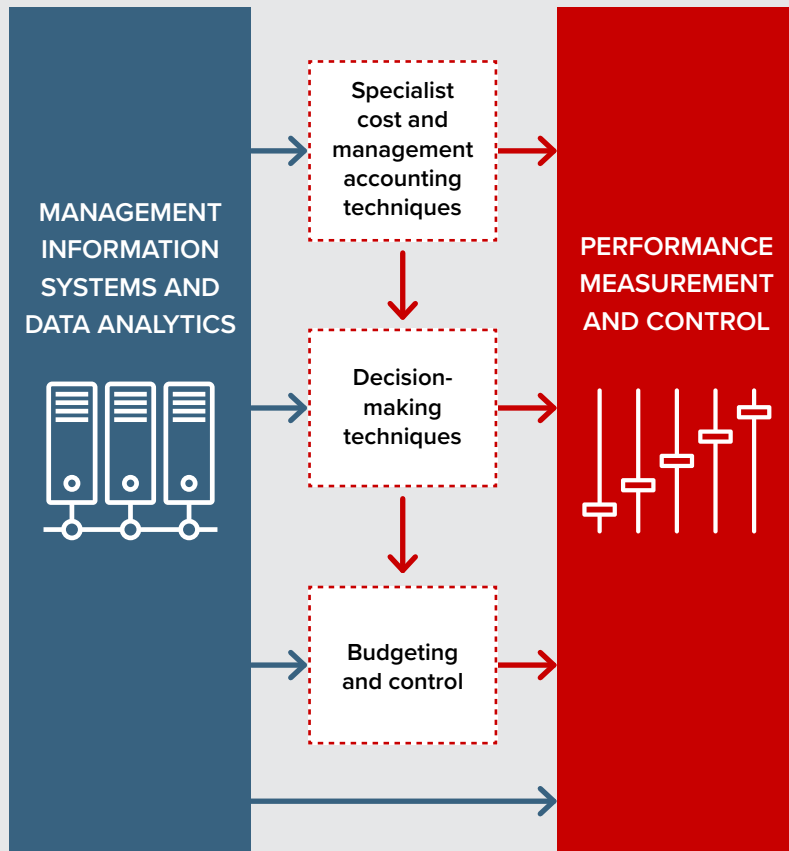


About Performance Management (PM)

Performance Management (PM) provides you with the knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.

Overview of PM



Review the syllabus to get an overall feel for what's involved in studying for the exam, including learning outcomes.

How to approach your studies

- We strongly recommend that you study with an Approved Learning Partner.
- Book your exam as early as possible to begin receiving relevant, tailored ACCA communications and support
- Review the syllabus to get an overall feel for what's involved in studying for the exam, including learning outcomes
- Access the specimen exam and other content in the ACCA Practice Platform – this will give you a clear picture of how the exam is structured and how it will be assessed, as well as the likely style and range of questions that you could see in the real exam.

Advice from the examining team

- Performance Management builds on the knowledge gained in Management Accounting (MA) and MA topics that arise again in PM may be examined in a more challenging way.
- Often there will be a requirement for some kind of interpretation on the numbers that have been calculated in an earlier part of the question and what they mean in the context of performance.
- Information systems and developments in technology underpin what organizations are doing/will do in future. This will be an area which will only grow in importance.

Read more in the [Examining team guidance](#).

CBE Practice Platform

- Get familiar with the exam environment by doing past, practice and mock exams.
- Self-mark your answers within the platform using marking guides and sample answers.

Link to support resources

Access the PM syllabus, technical articles & topic explainer videos, mock & debrief videos, the compass planning tool and additional support resources [HERE](#).

Subscribe to the official [ACCA student YouTube channel](#) for the latest videos to help you prepare for your exams.

About the exam

Exam format

PM is a three-hour exam, comprising three sections. All questions are compulsory.

- **Section A** comprises 15 objective test questions each worth two marks and may be either narrative or calculative.
- **Section B** comprises three questions comprising five objective test items, each worth two marks.
- **Section C** comprises two questions worth 20 marks each.

Most frequently used verbs in the PM exam:

 ASSESS	 EXPLAIN	 CALCULATE
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- **ASSESS** – judge the worth, importance, evaluate or estimate the nature, quality or significance.
- **EXPLAIN** – make an idea clear. Show logically how a concept is developed & give the reason for an event.
- **CALCULATE** – ascertain by computation. Provide description along with numerical calculations.

Read [this article](#) for more about exam verbs.