

WEAKNESS	REMEDIAL LEARNING STRATEGY	REMEDIAL PRACTICE STRATEGY
<b>FAILING TO PRODUCE PROFESSIONAL PRESENTATIONS</b> Fostering deep processing to master principles, concepts and skills using structures of thought and presentation		
<p>Inadequate attention to <b>structure and presentation</b> renders answers unclear and disjointed.</p> <p>“The question concerned the performance reporting and management at a restaurant. This question strikes at the core of the skills of a strategic performance advisor – assessing and improving existing performance reporting, ii) calculating and evaluating the use of certain performance measures, and iii) considering how measurement and reporting impact on management. <b>The question was generally poorly done with many candidates lacking the analytical and critical skills needed to produce a good answer.</b>” p2 Examiners report on q1, June 2012</p> <p><b>Possible causes of weaknesses</b></p> <p>Many of these weaknesses can be attributed to:</p> <ul style="list-style-type: none"> <li>- Fragmentary texts that don't coherently explain subject matter in ways that enable students to build mental models of the concepts and principles of the subject matter. Instead provide lists that are not related to contexts.</li> <li>- Students are spending a lot of time trying to memorize de-contextualised knowledge without a <b>reasoning framework</b> or method being introduced and without explaining what questions are necessary to seek to answer. It is hard for the students and it is unrewarding task.</li> <li>- Lack of a guided practice to enable students to build skills and confidence.</li> <li>- Lack of adequate practice exercises that allow students to develop the ability to use knowledge and skills in unfamiliar contexts.</li> <li>- The <b>question bank approach</b> is daunting for the student. It would help if adequate guidance is provided to i) explain the competences to be tested by attempting specific questions; ii) past questions</li> </ul>	<div data-bbox="810 261 1400 357" style="border: 1px solid black; padding: 5px;"> <p>“And I believe that the best learning process in any kind of craft is just to look at the work of others.”  <b>Wole Soyinka</b></p> </div> <p><b>Learning tasks</b></p> <ul style="list-style-type: none"> <li>- Learn as you study the elements of well presented texts (titles, sub-headings, paragraphs, topic sentences, punctuations, introductions, conclusions, and diagrams, numbering and referencing the scenario details)</li> <li>- Appreciate how structured materials help you understand and learn more efficiently by actively exploring how structure is used to create meaning in accounting: SOFP, SOCI, SOCE, SOCF, notes to the accounts, analytical commentary by CEO, CFO, and COO.</li> <li>- Practise writing structured answers and notes as you learn e.g. concept maps, notes that link concepts to evidence and examples of conceptualised understanding.</li> <li>- Focus on developing these abilities because most of the marks will be scored by those who are able to deploy skills in solving unstructured problems such as evaluation and analysis of scenarios.</li> </ul> <p>“As in previous diets better presented answers which demonstrate neat layout, logical structure and a readable style offer an easier opportunity for markers to understand and so credit the points being made. This is something that will always remain an important point for candidates.” Examiners’ report June 2012.</p> <div data-bbox="810 1251 1400 1442" style="border: 1px solid black; padding: 5px;"> <p>Structure, content and meaning in Tesco plc annual performance report 2012  <a href="#">Tesco plc Annual report 2012</a>            Meaning is essential for performance reporting.            Meaning is present where useful insights are</p> </div>	<p>“Also, candidates could still benefit by giving more thought to the presentation of their answers e.g. with the use of subheadings and numbered points. This would not only improve the organisation of their answers but would also assist their marker.” Examiners Report December 2011 p2</p> <p><b>Practice and consolidation tasks</b></p> <ul style="list-style-type: none"> <li>- Trace the development of ideas from the title to the conclusion.</li> <li>- Appreciate the qualities of unity, coherence, specific accurate relevant details and succinct sentences.</li> <li>- Craft sentences using the 4Cs and then evaluate your writing using 4Cs criteria. Award professional marks.</li> <li>- Study the examiners’ writing styles: articles, answer guides and examiners reports as models of professional writing.</li> <li>- Read professional articles and evaluate their styles and merits from the perspective of professional writing and the exercise of professional judgement. (See below)</li> </ul> <div data-bbox="1433 823 2114 1034" style="border: 1px solid black; padding: 5px;"> <p>Study models of professional writing illustrating critical thinking, professional judgement, use of relevant knowledge and application of strategic management accounting techniques.  <a href="#">ACCA June 2012 Question 1i</a>  <a href="#">ACCA June 2012 Answer to q1i</a></p> </div> <p><b>SENSE AND MEANING IN PERFORMANCE MANAGEMENT</b></p> <p><b>Sense making is about achieving coherence and consistency.</b> Ideas such as strategy, structure and systems cohere if they are integrated as suggested by McKinsey 7s. For example, it makes sense that a diversified business with global operations such as Tesco plc adopts a divisional structure to allow decisions to be made that reflect different local conditions. Performance measurement and appraisal at the divisional level must therefore take account of the different local conditions. In order</p>

only address certain aspects of a topic in a certain way. The student can be helped if a) other aspects not examined can be identified in the lead to the questions or group of questions, b) other types of questions are set for further practice in honing relevant competences, c) the extent of practice required to develop certain competences can be identified in the practice plan linked to the question.

The result is that students don't make sense of what they learn and they don't make learning meaningful by relating it to real-life experiences and by exploring ways in which what they have learned can be used.

This shallow learning is not adequate for tackling questions that require a broad skill set including versatile application of relevant knowledge, skills, judgement, commercial awareness and appreciation of environmental factors and limitations.

The following guide is to assist students who want to improve as suggested by the examiner to actively engage with relevant case study and exercises so that they can find meaning in what they learn and thereby persist with the learning objective until they master it. Then they can produce insightful analysis and evaluative synthesis of the kind desired by the examiner. **See column 3 for guidance on studying answer to question [1i June 2012](#) as a model of analytical thinking and evaluation.**

Please also refer to [How to Study P5 Efficiently](#). This guide is to help you learn effectively. The section on [Elaboration-Rehearsal](#) is aimed at making learning meaningful.

produced from data. Insights are present where data is organised and related to performance objectives and success indicators thus enabling evaluation of performance against targets. If the information orients management towards action meaning is strongest although this does not guarantee that the actions and outcome(s) would be desirable. For example, "what gets measured gets managed" (Peter Drucker) may well bias action towards managing measurable performance factors to the exclusion of factors that are not measured. This could lead to sub-optimisation and dysfunctional behaviour where for example, qualitative factors such as customer satisfaction are not addressed adequately because they are not measured.

#### **ACTION**

Open the link above and explore how Tesco plc achieves meaningful professional presentations. Make note of

- The methods used to report performance (e.g. time series report by stakeholder)
- How the information is structured? How does this help achieve meaning as suggested above?
- Action centred information.
- Scope (what is covered) and integration (how are the various parts of the value chain reflected in the combined performance information?)
- Insights produced (what do we learn about how Tesco plc goes about succeeding? What drives Tesco plc's success? How is that reflected in the performance report?)
- Problems highlighted (how important are the problems?)
- Critical thinking examples within Tesco plc reports (Identify examples of CT: e.g. what do they say they can do better and why?)
- Are there any improvements that you can make to the report? Own generated CT.

for Tesco plc to operate as a unified organisation pursuing consistent objectives through different businesses across different geographical locations it must establish a technology driven network system that allows it to achieve its operational and strategic objectives, for example, the management of its value chain and value network.

Operations (production, sales, cost of sales, etc), investment and financing are functionally integrated such that they are interdependent on each other for the creation of value. It can be argued that together (operations, investment and financing) form the basic value framework that drives value throughout the value chain of the organisation. This insight is evident in the analysis and commentary in [qli June 2012](#)

#### **Meaning**

Meaning is related to the question why should I study the subject *Advanced Performance Management*? In other words what is the relevance and usefulness of this skill set, body of knowledge and insights to me in my professional capacity?

This meaning based learning is very important for APM because analysis, application, evaluation and synthesis must reflect the relevant issues in the context for it to be valid. Otherwise it is not helpful. In an exam, failing to take account of the context (or situational factors) is a guarantee of failure to answer the question asked.

The examiner gives the **rationale** for the syllabus but each student has to engage with it and develop a personal response to it in terms of how it fits in with their aspirations. This will provide the motivation for mastering the subject and actually enjoying it instead of just treating it as another subject to be studied for the ultimate qualification.

Of course sense making has to take place before meaningful interpretation can be possible.

#### **ACTION**

To get the most out of studying an exemplar always be clear about the learning objectives you want to achieve in studying the exemplar. This ensures that you are focused and disciplined about the amount of time you want to allot to the task. This

		<p>approach will ensure you notice much more and integrate the new skill/knowledge immediately.</p> <p><b>Goal:</b> to learn how to write for P5 and achieve the standards set by the examiner as specified in the quote above. <b>Specifically, to develop the ability to write fully developed answers in a clear and concise manner reflecting the core of the skills of the strategic performance advisor.</b></p> <p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>a. to learn the principles of effective essay writing by studying exemplars of essay writing.</li> <li>b. to develop paragraph skills by using a model as a guide to effective paragraph construction</li> <li>c. to develop effective sentence skills by learning the principles in action using an exemplar</li> </ul> <ol style="list-style-type: none"> <li>1. Read the mark scheme (MS) to identify the key features that the examiner expects to see in the answer. Pay attention to the mark break down because this highlights priorities. Check your understanding of the features in the MS.</li> <li>2. Pay attention to the layout at the beginning – don't throw away marks.</li> <li>3. Understand the paragraph structure: this is a good model of how to use paragraphs to make meaning clear and to develop your answer logically – the “logical structure” recommended by the examiner.</li> <li>4. What is meant by logical structure? There are two aspects: i) the overall structure of the answer and ii) the paragraph structure which make up the answer or essay.</li> </ol> <p><i>Overall structure</i></p> <ol style="list-style-type: none"> <li>5. The overall structure is logical if it begins with an introduction and develops in an order that reflects the natural order in which the question is answered, the process happens, the arguments flow, events occur, etc. Where appropriate it ends with a conclusion and possibly a recommendation. It is all coherent.</li> <li>6. This answer has a logical structure to it because it begins with an introduction containing the thesis that the current report</li> </ol>
--	--	---

		<p>has some strengths but many weaknesses, develops the answer by discussing separately, the strengths and weaknesses of the report in support of the thesis, and suggests improvements (recommendations) as required by the question.</p> <p>There is no separate conclusion at the end because each paragraph contains its own conclusions and recommendations.</p> <p><i>Paragraphs</i></p> <p>6. Generally a paragraph expresses (discusses, explains, argues, evaluates) one distinct aspect of the essay. E.g. if you are writing about budgeting the following are logical paragraphs: i) objectives of budgeting, ii) method of budgeting, iii) scope, iv) structure, v) forecasts and plans, etc.</p> <p>7. A paragraph consists of a <b>topic sentence</b> and several sentences that develop the answer in an integrated way. The topic sentence expresses the main idea of the paragraph. The topic sentence is usually the opening sentence of the paragraph. For example, the first sentence of the opening paragraph is the topic sentence because it expresses the idea that the report has strengths and weaknesses implying that it is not fit for purpose. This is developed further in the paragraph by giving specific examples.</p> <p>8. The <b>first paragraph</b> is special in that it is an <b>introduction</b>. An introduction performs <u>three functions</u>: i) it introduces the main idea of the essay (assessment of the strengths and weaknesses of the current report); ii) it gives an order of development of the essay (discuss strengths and then weaknesses), and iii) it contains a thesis statement (in essence the report is inadequate for its purposes which is the main issue the essay is preoccupied with).</p> <p>9. A <b>thesis statement</b> is a statement that contains a point of view that the writer wishes to pursue in the essay. In this case the writer's point of view (or opinion) is that the current performance report is inadequate and should be improved. Note the skill with which he pursues this point of view throughout the essay. For example, note the number of paragraphs and sentences within the paragraphs that are used in analysing and discussing the weaknesses!</p> <p><i>Develop paragraph skills</i></p>
--	--	---

		<p>i) Identify the topic sentences in each of the seven paragraphs.  ii) What is the main idea (the theme) of each sentence?  iii) Where is the sentence located?  iv) Why do you think the sentence is located in that way?  v) How does the main idea reflect the answer to the exam question <b>q1i</b>?  vi) Trace the development of the main idea in the paragraphs. How does the examiner develop the main idea in each paragraph? Is it logical (what you expect). For example, the examiner develops the introduction by giving examples of the features (not the details) of the current report that he considers as strengths and succinctly explains why they are strengths.</p> <p><b>This is logical.</b> The paragraph is <b>unified</b> because each feature used is a strength.</p> <p>Notice also the order of development –“<b>organise and connect</b>”. The first feature is about the business as a whole and a high level indicator “profit” is highlighted. Then progressively smaller units are used – in this case “product categories” and the components of the high level “profit” indicator are used (sales and costs relating to product categories). This is also an example of logical organisation and “readable style”. It helps the reader to understand the report and appreciate the relationships.</p> <p><i>Using paragraphs to move and develop the essay</i>  Notice how the <b>second paragraph</b> develops the main theme in the first paragraph – that the current report is inadequate. How is this theme developed? By showing that the scope of the current report is <u>seriously</u> limited in not including cash, a critical indicator of performance, growth potential and survival.</p> <p>The examiner then strengthens his criticism by justifying the organisation’s operational and strategic requirements for cash (contextualising the critique to add relevance and validity). The paragraph ends with a recommendation based on its critical analysis and evaluation.</p> <p>This paragraph is placed second immediately after the introduction <u>because</u> it develops the broad themes highlighted in the introduction – the unbalanced focus on “profit” as a measure of performance and the implications for stakeholders and management, particularly where profit may not translate to</p>
--	--	--

		<p>the expectations of owners to “make money” in the short term.</p> <p>This paragraph is a good example of how to</p> <ul style="list-style-type: none"> <li>- prioritise issues in a discussion</li> <li>- justify a critique</li> <li>- support a recommendation</li> <li>- write succinctly</li> <li>- develop a theme from the introduction</li> <li>- craft controlled, clear and concise sentences</li> </ul> <p>I encourage you to study its features and reproduce it several times: first in the examiner’s words, then in your own words. Use its <u>principles</u> to study other paragraphs and to develop your own paragraph skills.</p> <p><a href="#">Paragraph and sentence skills</a></p> <p>10. The theme of the <b>third paragraph</b> is clarity – the presentational features that render meaning clear. Use this paragraph as an exemplar of how to address style issues because the examiner covers most of the style features as if giving guidance on best practice.</p> <p>11. Notice that the topic sentence is always short and clear in all of the seven paragraphs. Sentence quality is a feature of clarity. You should pay careful attention to your sentences and make sure they are varied (short for topic sentences) and controlled to make your meaning clear. This includes paying attention to the grammar.</p> <p>12. Please refer to <a href="#">writing topic sentences</a> if you want to find out more about sentence skills.</p> <p>13. Notice also how the examiner reflects his awareness of the audience (non accountants) and their needs. You must show sensitivity to your audience by varying your words and sentences to reflect their needs.</p> <p><a href="#">Use of detail in paragraphs to illustrate (an argument, concept, proposition, principle)</a></p> <p>14. The <b>fourth paragraph</b> is of critical importance to the student because it is an exemplar of how to use details in writing to support a proposition. The proposition is that if the report identifies performance by functional area this would be an improvement because it would allow the performance of</p>
--	--	---

	<p>each manager to be evaluated using relevant KPIs derived from CSFs for that area. This is aptly demonstrated with skill and precision in the variety of examples chosen.</p> <p>I encourage you to study this paragraph carefully. <b>What you may take from this:</b></p> <ul style="list-style-type: none"><li>- You need to first identify the performance management issue before you decide which details to use and how to use the details to make your points. Because details are easy to identify and calculate students frequently misuse details, waste time and produce irrelevant answers. You can overcome the temptation by studying this good example and practising a lot, thinking carefully about how the writer uses details <u>sparingly</u> and <u>purposefully</u>.</li><li>- How to identify the performance management issue for discussion. Notice how the topic sentence identifies the issue clearly and fully and prepares us for a meaningful discussion. You can develop this ability by learning the principles of performance management actively and getting plenty of practice in applying them in a variety of ways. Please refer to <b>How to Study P5 Efficiently. The sections about Elaboration-rehearsal, Encoding, Retrieval, and Application</b> are designed to build your expertise.</li><li>- Having identified the issue (lack of reporting by functional area) you need to then develop your answer by identifying a <u>specific deficiency</u> which the issue highlights (It summarises the overall build up of profit but, for example, it cannot be easily used to identify performance of the service staff, except indirectly through growth in total revenue). This sets up the rest of the arguments which then logically flow (as solutions to the problem) making the answer very coherent and useful to the users.</li><li>- Notice how the examiner does not get bogged down in details. At this level detailed calculations are not required. You may only need to refer to them as in this example.</li><li>- Remember that these skills are needed for work as an accountant in all capacities, not just to pass exams. Therefore I encourage you to invest quality time and effort in developing them and to work hard.</li></ul>
--	--

		15.
<b>STUDYING WITHOUT UNDERSTANDING THE OBJECTIVES OF THE SYLLABUS AND ONLY STUDYING PARTS OF THE SYLLABUS</b>		
<p><b>Memory dump approach</b></p> <p>This answer approach indicates a failure to learn effectively; not engaging with the subject matter, not developing understanding, not practised at applying knowledge because the student has no real understanding or interest.</p> <p>This can be helped by</p> <ul style="list-style-type: none"> <li>- prompting students to focus on the nature of the subject and its cognitive requirements</li> <li>- assessing students motives and readiness to study the subject</li> <li>- encouraging students to check the model answers as a way of assessing cognitive requirements</li> <li>- encouraging students to match learning to cognitive requirements to evaluate, analyse, apply, discern and conclude.</li> </ul>	<p>You need to understand the various learning tasks: see table below</p> <ul style="list-style-type: none"> <li>- Learning facts in a fragmented way is not enough. You need to bring it together to form a coherent whole after every study session. <b>Refer to learning frameworks: 5Ps (pause, ponder, probe, pose, predict); Bloom’s taxonomy (take each concept right up the taxonomy); conceptualise your understanding; use the value framework to link each idea, principle, model, of performance management to the overall value creation process.</b></li> <li>- You then need to apply the knowledge. This takes time. Application involves practice, active revision, consolidation, setting notes in a coherent structure e.g. concept mapping.</li> <li>- You then need to practise mini exam style questions. Clarify the objectives for practice e.g. to hone skills in evaluation of performance management systems in a non commercial context e.g. healthcare, education, etc.</li> <li>- You may need to then consolidate your notes after metacognitively reviewing the practice experience.</li> <li>- After consolidating you need to make sure you remember the knowledge. By encoding it in long-term memory through deliberate recitation and meaningful applications.</li> <li>- Strategies for remembering include: frequent recitation, elaborative rehearsal, repeated practice.</li> <li>- You may then need to test your knowledge and understanding further using graded exercises.</li> <li>- Then you may need to test your knowledge and understanding by attempting full past question or (future question) in the relevant topic e.g. performance management.</li> </ul>	<ul style="list-style-type: none"> <li>- Design a step-by-step example of how student goes about mastering a subject matter for the P5 exams. This should correspond to the stages in the efficient learning process.</li> <li>-</li> </ul>
<b>POOR CONCENTRATION, POOR LEARNING &amp; LANGUAGE SKILLS</b>		
Failing to address the two part question:	- strategies to improve delayed focus	- Worked examples on sample of questions

<p>...and...</p> <p>This could be due to the <i>primacy-recency effect</i> which is indicative of poor reading and retention skills. The primacy-recency effect simply means that</p> <p><i>“In a learning episode we tend to remember best that which comes first and remember second best that which comes last and remember least that which comes just past the middle of the episode.”</i> HBL, David A Souza</p> <p>Failing to address both parts in the two part question may also be indicative of poor English language skills in failing to spot the conjunction “and” that clearly signals that the question is in two parts and therefore the answer should also be in two parts.</p> <p>Poor attention to detail is a serious failing in an accountant which it is hoped these notes will contribute towards rectifying.</p>	<ul style="list-style-type: none"> <li>- strategies to improve active reading</li> <li>- strategies to improve sustained engagement (trace the development of the argument: premise, reasoning, conclusion)</li> </ul>	<ul style="list-style-type: none"> <li>- Comprehension tests on a sample of questions</li> </ul>
<b>FAILING TO PRODUCE CLEAR AND CONCISE ANALYSIS AND REASONED CONCLUSIONS</b>		
<p>“However, <b>poor analysis of the question requirement often lead to candidates missing out on possible marks.</b> (<i>The question required an analysis of the management style, and evaluation of the appraisal system and suggestions for improvements to the reward system.</i>) Additionally, some candidates left marks un-scored when they did identify relevant improvements to the areas in the requirement as they <b>failed to offer any justification or explanation as to their</b></p>	<ul style="list-style-type: none"> <li>- Encourage students to use all analysis tools in answering questions including F5 tools such as learning curve and variance analysis.</li> <li>- Analyse the information in the scenario (context) and present answers using a framework such as balanced score card, performance prism, the sections in the question e.g. JIT production, JIT purchasing, JIT performance measurement, etc</li> <li>- Don’t forget to use knowledge gained in other subjects such as P3, P1 E.g. culture, governance, triple bottom line</li> <li>- <b>Application involves:</b> i) compute, ii) interpret, iii) analyse, iv) reason, v) conclude</li> </ul>	<ul style="list-style-type: none"> <li>- Use models of analysis and reasoning in contexts where clear and concise reasoning is used to analyse, evaluate options, methods and practices. <b>Examples:</b> i) justify the use of ABC v Absorption costing <b>ACCA Dec 2010 q2a.</b>; ii) assess the suitability of KPIs <b>ACCA Dec 2011 q2a</b>; iii) assess the suitability of branch information <b>ACCA q4a</b>; iv) evaluate transfer pricing methods <b>ACCA June 2011 q1b</b>; iv) evaluate costing approach <b>ACCA June q5c</b></li> <li>- Practise <b>self-explanations</b> to process deeply the</li> </ul>

<p>relevance to Albacore.” Examiners Report, December 2011</p>		<p>central elements of the learning objectives in each of the examples.</p> <ul style="list-style-type: none"> <li>- Use graded exercises that show the progression from F5 to P5</li> <li>- Employ meta-cognition to draw attention to the <u>specific competences</u> to be developed such as analysis, evaluation and synthesis ensuring that these are adequately honed.</li> <li>- Practise all skills regularly in the context of adviser, consultant and internal reporter. Refer to Revision and Practice Plan for further guidance.</li> </ul>
<p><b>INADEQUATE READING SKILLS</b></p>		
<p>Failing to read the question asked accurately instead, substituting another question in its place. Examiners Report June 2011 p2. This could be the culmination of a series of motivational, self-management and learning problems.</p> <p>This may indicate lack of student self-discipline or interest and motivation for the subject.</p> <p>It may also indicate <b>problems with learning</b>. For example, students may not identify and address sub-skills such as reading, writing and thinking skills. Thus, failing to read the question <u>accurately</u> may indicate inability to read <u>adequately</u> at an advanced level. Remedies must address the sub-skills as <b>threshold competences</b>. What this means is that it must be made explicit that adequate reading skills are required before the student can study the subject. Otherwise, the student will struggle.</p> <p>Encourage students to focus on developing</p>	<p>A range of <b>remedial actions</b> are required:</p> <ul style="list-style-type: none"> <li>- Motivate student through...real-life performance management stories where students are guided in <i>identifying</i> and <i>explicating</i> performance management issues, principles and practices.</li> <li>- Engage students through range of interactive and stimulating learning activities involving <i>digital learning systems</i> to try to increase active interest in the subject</li> <li>- <b>Data response:</b> there is no substitute for a specific response that uses the data in the scenario if the question requires it. You are required to <b>i)</b> refer, <b>ii)</b> infer, <b>iii)</b> create information or insights from the given data (project). A general answer won't do. It must be specific to the context.</li> <li>- If the question requires a comparison you must do one. Therefore practise a lot.</li> <li>- Read at least one newspaper every day. Analyse it.</li> </ul>	<p>Exercises that require <i>critical thought</i> and verification of understanding. Ch 9, p221</p> <ul style="list-style-type: none"> <li>- worked examples</li> <li>- fill in the blanks</li> <li>- faded exercises</li> <li>- objective questions</li> <li>- evaluative exercises</li> </ul> <p>Create interest</p> <ul style="list-style-type: none"> <li>- compare the features of similar questions from two or more exam diets (to abstract the relevant structural, contextual and conceptual features using the <i>convergence principle</i>)</li> <li>- analyse case studies (with <i>varied context examples</i>)</li> <li>- compare the features of case studies</li> <li>- analyse news items in terms of performance management aspects</li> </ul>

<p>adequate <b>sub-skills</b> by</p> <ul style="list-style-type: none"> <li>- analysing examiners comments to identify skills that are required</li> <li>- cross reference this analysis to the syllabus for validation</li> <li>- design remedial exercises (interactive would be ideal for skill development through deliberate practice)</li> </ul> <p>Another way to focus minds is to provide a <b>readiness assessment checklist</b>. This will prompt students to consider the threshold skills required.</p> <p>Provide <b>attitude check assessments</b> to focus students' attention on their attitudes and the link between <u>attitude</u> and <u>outcome</u>.</p> <p>Provide <b>skill check assessments</b> to identify where students are weakest and most likely to need help to improve learning quality. <u>Exemplify lazy learning and effective learning</u> in direct comparisons (tabulate) to highlight problems.</p> <p>Provide checklists to <b>help students monitor their own learning</b>.</p> <p><b>Motivate students:</b> link qualities required to master to qualities required by employers. So they are not wasting time by investing in developing competences in analysis, evaluation, synthesis, etc.</p>		
---	--	--

<p><b>FAILING TO INTEGRATE DIFFERENT PARTS OF THE SYLLABUS INTO COHERENT SYNTHESSES</b></p> <p><b>Required for the role of an advisor to senior management or independent clients on how to assess and control the performance of an entity including identifying difficulties or predicting corporate failure</b></p>		
--	--	--

Failing to integrate various elements of the	Encourage students to use <b>integrative</b>	Failing to integrate can obviously be remedied with
--	--	---

syllabus to produce a coherent response that addresses all the requirements of the question.

“A further reason for the poor performance in section A (especially Q1) could be that candidates treat the different examination levels as if they are independent modules rather than building up to a final comprehensive understanding and ability in the subject (so remember, F5 underpins P5). There was a general unfamiliarity with the application of methods for decision-making under uncertainty (Q1) and variance analysis (Q4) that may evidence this fault.” Examiners’ Report December 2011 p2

**approaches** to learning. Examples:

- When studying any element of performance management such as a concept, method, principle, model, issue, etc, trace the element’s linkages to the ultimate objective of creating value for the business.
- This is *intellectual level* three type of learning. It requires the student to associate new learning with prior learning to identify linkages. For example, when studying employee reward practices it is essential to evaluate the reward practice in relation to the overall business and corporate strategy being pursued by the organisation (P3 *Business Analysis*). For example, if an organisation is pursuing a *cost leadership* strategy cash rewards may be counter productive to its intentions to become a cost leader whereas this may not be an issue for an organisation pursuing a *differentiation strategy* where cash bonuses may be indispensable to attracting individuals with unique competences.

smart and sustained practices. The following guide could be very effective if applied assiduously.

Study models of integrated texts depicting the interaction between various elements to create value within a chosen strategy.

Examples: [ACCA June 2012 q2b, p18](#)

The need to satisfy stakeholders drives the integration and harnessing of all the parts of the value network to achieve the objectives of the organisation.

What can be learnt:

- How models are used to explain how an organisation integrates its critical success factors to create value for its stakeholders.
- The relationship between strategy, structure and systems and the drivers of value
- The role of budgets, costing systems and business process in achieving strategic objectives.
- How detail is used in supporting arguments
- How to develop answers
- How to write clear and concise arguments

Test your understanding.

- Identify the concepts, principles and models used in the answer
- Explain how the writer uses details in the answer without getting bogged down.
- What are the main arguments used in the answer?
- Explain how the writer supports the argument that focusing on stakeholders is beneficial in terms of widening the scope of performance measurement.
- Identify the qualities of professional writing in the answer: neat layout, logical structure, readable style, clear and concise reasoning and coherent explanations.

**INADEQUATE INSIGHTS ABOUT CURRENT DEVELOPMENTS IN MANAGEMENT ACCOUNTING TECHNIQUES**

**LACK OF INSIGHTS ABOUT HOW EMERGING ISSUES MIGHT IMPACT THE MANAGEMENT OF PERFORMANCE WITHIN ORGANISATIONS**

