

# CIMA

MANAGEMENT

# PAPER P2

ADVANCED MANAGEMENT  
ACCOUNTING

STUDY  
TEXT

Our text is designed to help you study **effectively** and **efficiently**.

In this edition we:

- **Highlight** the most important elements in the syllabus and the **key skills** you will need
- **Signpost** how each chapter links to the syllabus and the learning outcomes
- Use **overview and summary diagrams** to develop understanding of interrelations between topics
- **Provide** lots of **exam alerts** explaining how what you're learning may be tested
- **Include examples and questions** to help you apply what you've learnt
- **Emphasise key points** in section summaries
- **Test your knowledge** of what you've studied in **quick quizzes**
- **Examine your understanding** in our **practise question bank**

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Performance Management is the second paper in the Performance pillar. It builds on Paper P1 knowledge as well as introducing such new topics as transfer pricing. The paper focuses on the ability to discuss and evaluate results as well as use techniques to calculate the numbers. The syllabus is concerned with Analysis and discussion of pricing and product decisions. Evaluation of techniques used to in cost planning and analysis for competitive advantage. Evaluation of performance using budgets and discussion of issues in using budgets for this purpose. Discussion of how to measure performance of responsibility centres and evaluation of the usefulness of these techniques. P1 requires a good understanding of the underlying concepts and techniques in all five areas. P1 also needs you to be able to apply these concepts to practical situations, evaluate them critically and interpret the results. The P2 study text provides comprehensive coverage of the complete P2 syllabus. It features step by step guides to such topics as limiting factor analysis, multi product breakeven analysis and budgeting. Each chapter includes numerous simple and comprehensive examples of how to apply various techniques. Areas that students traditionally find difficult such as linear programming and transfer pricing are dealt with in dedicated chapters that break these topics down into manageable sections and give students plenty of opportunities to practise techniques.

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*Advanced Financial Reporting - CIMA Exam Practice Kit*, 2014-11-01 **CIMA P2 Performance Management**

Astranti, Nick Best, Peter Stiff, 2014-11-26 Testimonials of Astranti Courses Study Texts and Mock Exams Very targeted to the exam and very professional is every bit as good as attending a class room tuition or revision course James Glackin All in all it is the best thing I came across during my CIMA studies I don't know any better way to help yourself to pass these tough exams Grzegorz Narozanski Just wanted to let you know that I passed all 3 exams using the textbook and your mock exams which I found really helpful thanks Nneoma Nwaogu I would also like to extend my great gratitude for such a wonderful study text they made my understanding of CIMA P1 much easier Once more thank you very much to the Team Mthuthuzeli September I received the fantastic news this morning that I have finally passed T4 Many thanks for your support and advice in the lead up to the exam I am certain that without the really important tips on exam strategy you provided I would not have passed Many thanks again Babak Fardaghaie So I managed a 76% pass for E2 using your notes They are very well structured and easy to use Thank you so very much Amanda Vakalisa The Astranti method of teaching is systematic and easy to follow I gained a lot of knowledge and regret not enrolling with Astranti for my earlier CIMA exams After the course I was confident about my preparation I would recommend the course to everyone sitting the T4b exam especially the MARKED mocks Its the section by section detailed feedback from tutors that helps to improve and gain confidence Gunjan Nagpal I have cleared all 3 strategic level papers in my first attempt I used the Astranti learning material during my final revision They were short precise and saved a great amount of time which made all the difference for me in the exam Thank you very much Raj The Astranti Study Texts The Astranti Study Texts have been used by thousands of CIMA Students in preparation for their management accountancy exams They cover the entire CIMA syllabus for the 2015 exams and onwards and have been carefully written to be concise and easy to read but detailed enough to clearly guide you through the topics you must know in order to pass the exams What are you waiting for Download the sample of the book to see one for yourself Prepared by our expert team of professional writers the study texts feature Full Syllabus Coverage Clear and simple explanations for ease of understanding Carefully worked step by step examples Condensed and focused on likely exam content Linked with our chapter by chapter revision questions available to purchase on Astranti com Go to [www.astranti.com](http://www.astranti.com) to find out more about related CIMA videos courses and mocks exams

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