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REVISION QUESTION BANK - PERFORMANCE

MANAGEMENT (F5) Formulae Sheet Learning curve $Y = ax^b$

$Y =$ cumulative average time per unit to

produce x units $a =$ the time taken for the first unit of

output $x =$ the cumulative number of units produced

$b =$ the index of learning ($\log LR / \log 2$) $LR =$ the

learning rate as a decimal.

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format, you should familiarise yourself with the exam style. New versions of the F5 specimen exams can be found below.

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Attempting PM (F5) ACCA past papers is one of effective ways to master examination skills. However, the change of syllabus over the years result some of the questions are not relevant to the latest exam. To provide the most relevant questions, it is the purpose we set up this question and answer for you to practice.

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Past exams. Past exams are made available so that you can view and become familiar with the styles of question that you may face in your exam. Make sure you log into the ACCA Practice Platform early in your studies - completing your practice in the CBE environment is the only way to fully prepare for your exam.. Important note: You must use any past exam questions and solutions published on ...

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by ...

Fundamentals Level - Skills Module, Paper F5

Performance Management June 2012 Answers 1(a)

Keypads Display screens Variable costs \$ \$ Materials
($\$160k \times 6/12$) + ($\$160k \times 1.05 \times 6/12$) 164,000

($\$116k \times 1.02$) 118,320 Direct labour 40,000 60,000

Machine set-up costs ($\$26k - \$4k$) $\times 500/400$ 27,500
($\$30k - \$6k$) $\times 500/400$ 30,000

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