

CIMA

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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**
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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 techniquesP1 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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