

## PAPER 15 : Management Accounting - Enterprise Performance Management

Report on the Performance of Students

Question Nos.	Performance of Students	Suggestions for Improvement
1.(a) 'True' or 'false'	Overall good performance and scored well. Some students did not give the reason against the "false" answer. It was required as per question and suggested answers.	Students could have saved time by writing only the reason of "false". Few students wasted time by writing unnecessary details and/or examples also.
1. (b) Multiple Matching	Very Good performance. The majority of the candidates performed better. Some got full marks.	Students should have read the whole syllabus sincerely and meticulously. This is a scoring question. They should not miss out on this question.
1. (c) Definitions and/or meaning	Overall good performance. The majority of the candidates performed better. But some students not able to give the meaning and/or definition of 'Failure Mode and Effects analysis'.	Students need to study the text book and study materials meticulously. A conceptual knowledge is required for this type of question. No need of explanation.
1. (d) Abbreviations.	Good performance. But a few students did not answer all.	Students are suggested to go through the all parts of the syllabus of the respective subject. Students need not waste time by giving examples/details.
2. It is based on Life Cycle Costing and Budget both theory and problem.	Most of the students have attempted second part of the question with good command. But in the case of first part of the question students attempted average and very poor performance.	Most of the students are not aware regarding the concept of product life cycle budget. Extensive practice is necessary for solving the practical problems.
3. It is based on Benchmarking theory question.	Students attempted fairly well both first part and second part of the question.	Students answered well both part of the question. It requires thorough knowledge in respective area.
4. It is based on Supply Chain Management theory and Marginal Costing problems.	Very good performance as it is a theory based common question. Majority of the students answered well and solved the problem correctly.	Students should require the fundamental and in-depth knowledge of marginal Costing. More practice is necessary for good score from this type of question.
5. (a) It is based on Decision Tree theory and problem. (b) It is based on the simulation problem.	Most of the students did fairly well and got full marks. A few students have not shown rightly the required figure of Q. 5 (b).	More and more learning required for improvement of conceptual skill in the same area. The study materials reading and extensive practices are necessary. These types of questions are in scoring nature.

6. These questions are based on Six Sigma, Quality Cost and Quality Improvement theory question.	Students did well in both parts of the question obtain satisfactory marks. A few students did not write correctly as per requirement.	It is theory based question. It requires more studies the reference books as well as study materials.
7. It is based on Standard Costing problem.	Students performed better. Only few students did not solved correctly the problem and scored average marks.	For improvement the conceptual idea and fundamental knowledge the students should require hard study and more practice in the related area.
8. Short notes on motivation theory, risk management, intranets succession planning, Mckinsey's theory	All are the theory questions and most of the students performed better and scored high.	Student should require detailed study from the study materials and text books also for clear conception of the subject.

**Overall Performance of the Students: The performance of the students is good.**

**General Observations and Suggestions:**

- (a) Superficial knowledge and ideas of some students are varying. A few candidates have given irrelevant and vague answers. They are not serious to follow the institute's study materials. The students are advised to study seriously and go through the all levels of the syllabus with in-depth study and more practice in problems.
- (b) After analyzing and scrutiny the examiner's general comments regarding setting the questions and its standards, it may be concluded that this paper is standard one in considering with the final level examinations.
- (c) On the basis of the answer of the students, it is observed that the majority of them did not go through the study materials more seriously. Preparation is lacking for them and observed the lack of conceptual knowledge and idea in the respective subject. The presentation of answers contains a lot of irrelevant, inappropriate and incorrect reasons. Final level students in professional courses cannot be excused in serious in study materials and quality reference books accordingly. Then they would have profound knowledge of the subject and may be able to answer the questions fairly well.
- (d) According to the examiners 'observations the questions are set in good standard and almost all the chapters have been covered. Whole paper is set in such a way that examinees with average knowledge can obtain the certain percentage of questions may obtain the pass marks. Students should read all the areas of the syllabus to answer all the questions.
- (e) Poor performance in theory question. Sufficient attention has to be paid for spelling as well as neatness and legible handwriting.
- (f) Thoroughly study of model answers and more attention as well as concentration are required while evaluating answer scripts.
- (g) Avoid answering based on guess work.