

Comments on Candidate Performance on the December 2018 Performance Management Elective

Generally, candidates performed up to expectations on the MCQs.

Most candidates understood the requirements within the two cases and identified and analyzed the directed requirements within both cases. Generally, candidates performed well across all competencies.

Most candidates did well with their situational analysis as well as their risk mitigation and mission/vision discussions.

Many candidates did well with capacity and profitability calculations, however many candidates did poorly with costing calculations, particularly with respect to fixed and variable costs.

Candidates also struggled with their qualitative discussions and analysis of issues.

Comments on Skills

Assess the Situation: Candidates did well with assessing the situation and understanding the scenario.

Analyze Major Issue(s): Generally, analysis was done well. Weaker candidates struggled with their quantitative analysis making several errors and omissions.

Conclude and Advise: Most candidates provided a recommendation that was consistent with their analysis. Weaker candidates were unclear with their final conclusion and what they were recommending.

Communicate: Candidates communicated well with few candidates providing poorly written responses.

CPA Mindset: Nearly all candidates understood their role and what was required to adequately address the user's needs.