

Syllabus and study guide

SEPTEMBER 2024 TO AUGUST 2025

Designed to help with planning study and to
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Section A Foundations of Management Accounting Delve into the core principles of management accounting and its distinct role compared to financial accounting Explore diverse data sources and learn how cost classifications and information presentation drive strategic decision making Build a solid foundation for navigating the complexities of management accounting with clarity and confidence

Section B Data Analysis Statistical Techniques Harness the power of data analysis and statistical methods in management accounting Master sampling techniques and spreadsheet utilization for effective forecasting budgeting and informed decision making Gain a competitive edge by leveraging analytical tools to identify trends and optimize business performance

Section C Cost Accounting Techniques Unravel the intricacies of cost accounting for materials labor and overheads Explore a range of costing methods including absorption marginal job and batch process and service operation costing Develop expertise in cost control strategic pricing and budget formulation for enhanced profitability

Section D Budgeting Grasp the essence of budgeting its purpose and practical applications in diverse business contexts Master budget preparation techniques and the significance of flexible budgets in adapting to dynamic environments Explore asset budgeting and investment appraisal for effective capital allocation and long term strategic planning

Section E Standard Costing Dive into the principles and applications of standard costing for operational management and control Develop proficiency in variance calculations and analysis to identify areas for improvement and cost optimization Master the art of reconciling budgeted and actual profits for accurate financial reporting and performance evaluation

Section F Performance Management Gain a holistic understanding of performance management frameworks and their impact on organizational success Explore key performance indicators related to economy efficiency effectiveness resource utilization and profitability Learn how to leverage performance management principles to drive quality enhancement cost reduction and value creation

Key Features Clarity and Simplicity Complex concepts are presented in clear accessible language making learning efficient and enjoyable Exam Focused Aligned with the ACCA Management Accounting syllabus ensuring comprehensive coverage of exam relevant

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