

Structure of Curriculum 2020

Chartered Accountancy Corporate Level Advanced Management Accounting (AMA)

Sunanda Abeykoon
ACA, CIMA Finalist

BL11/MA/EM/01



Chartered Accountancy

JMC Jayasekera Management Centre (Pvt) Ltd



Curriculum **2020**

JMC Jayasekera Management Centre (Pvt) Ltd



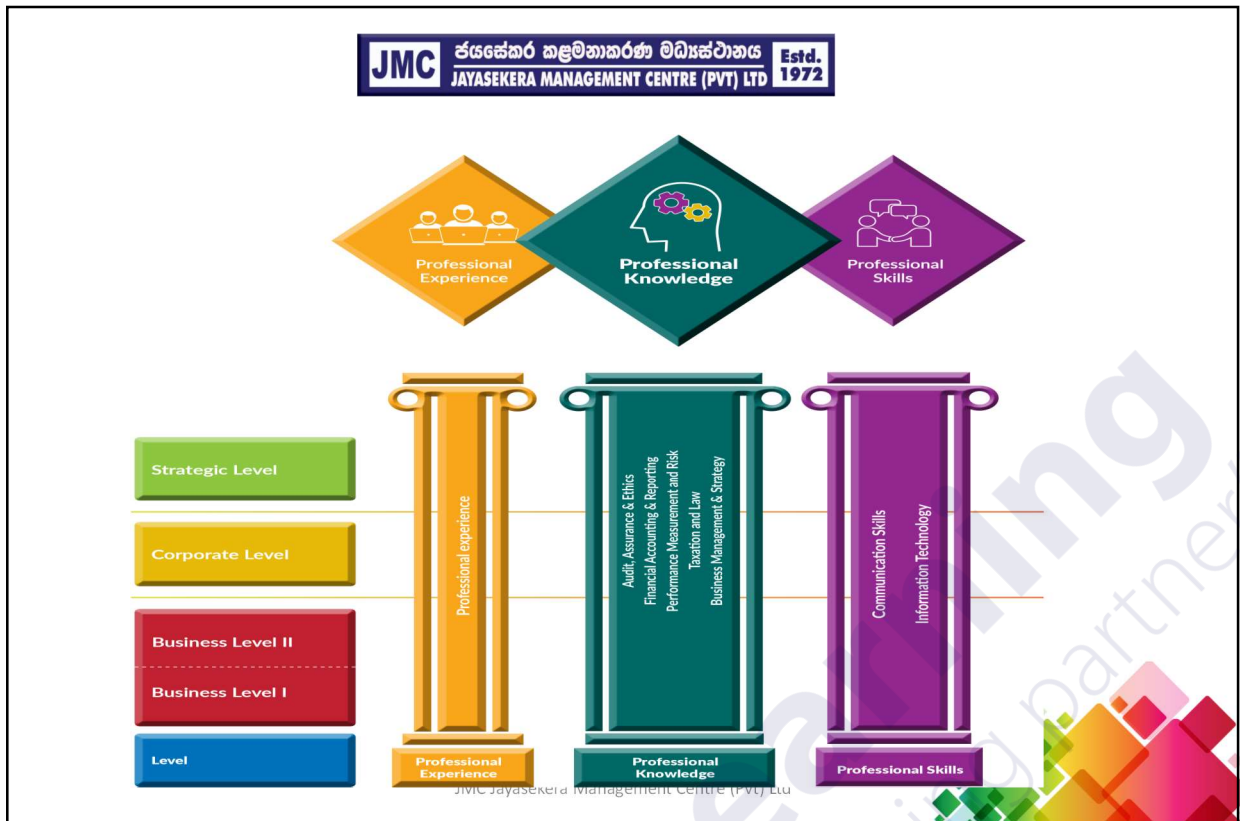
Structure of Curriculum 2020

JMC Jayasekera Management Centre (Pvt) Ltd

Examination Levels



JMC Jayasekera Management Centre (Pvt) Ltd



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JAYASEKERA MANAGEMENT CENTRE (PVT) LTD

Curriculum Structures of Professional Knowledge Pillar

- *Audit, Assurance & Ethics*
- *Financial Accounting & Reporting*
- *Performance Management and Risk*
- *Taxation and Law*
- *Business Management & Strategy*

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Whole Subjects

SL5 : Integrated Case Study					
Strategic Level		SL1 Advanced Business Reporting	SL2 Corporate Finance & Risk Management	SL3 Corporate Taxation	SL4 Strategic Management & Leadership
Corporate Level	CL1 Advanced Audit & Assurance	CL2 Financial Reporting & Governance	CL3 Advanced Management Accounting	CL4 Corporate Law	
Business Level II	BL5 Audit, Business Processes & Digitalisation		BL6 Management Accounting	BL7 Business Taxation	BL8 Digital Business Strategy
Business Level I		BL1 Financial Accounting	BL2 Business Mathematics & Statistics	BL3 Business Law	BL4 Business Environment & Economics
Level Sub Pillar	Audit, Assurance & Ethics	Financial Accounting & Reporting	Performance Measurement & Risk	Taxation & Law	Business Management & Strategy

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Corporate Level

English Medium

Weekends

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Subjects in Corporate Level

- Advanced Audit & Assurance CL1
- Financial Reporting and Governance CL2
- **Advanced Management Accounting CL3**
- Corporate Law CL4

Assessment Methodology

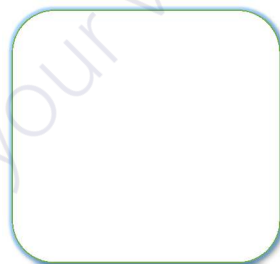
- Time - 03 Hours
- Exam - Paper-based
- Questions -
 - Section 01 – 10 OTQs 2 Marks each
 - Section 02 – 4Qs 10 Marks each
 - Section 03 – 2Qs 20 Marks each
- Marks - 100
- Pass Mark - 50



CL3 ■ Advanced Management Accounting

JMC Jayasekera Management Centre (Pvt) Ltd

Resource Person



Sunanda Abeykoon

ACA

JMC Senior Lecturer

JMC Jayasekera Management Centre (Pvt) Ltd

Main Curriculum Areas

A. Cost Management	20% 24Hrs
B. Planning and controlling	25% 30Hrs
C. Decision Making	30% 36Hrs
D. Risk and Uncertainty	15% 18Hrs
E. Working Capital Management	<u>10%</u> <u>12Hrs</u>
Total Hours	100% 120Hrs

Section A

A. Cost Management - 20%



Cost Management - 20%

- 1.1 Modern Manufacturing Environment
- 1.2 Activity Based Costing
- 1.3 Strategic Cost Management and Value Creation
- 1.4 Environmental Aspect of Cost Management

Section B

B. Planning and Controlling - 25%



Planning and Controlling - 25%

- 2.1 Standard Costing and Variance Analysis
- 2.2 Capacity Planning
- 2.3 Budgeting
- 2.4 Performance Measurement – Responsibility Centers
- 2.5 Performance Measurement – Transfer Pricing

Section C

C. Decision Making - 30%



Decision Making - 30%

- 3.1 Optimizing with Multiple Limiting Factor
- 3.2 Relevant Costing and Short Term Decision Making
- 3.3 Long Term Decision Making – Advanced Investment Appraisal
- 3.4 Pricing Decision
- 3.5 Big Data for Decision Making

Section D

D. Risk and Uncertainty - 15%



Risk and Uncertainty - 15%

- 4.1 Decision Tree
- 4.2 Investment Appraisal with Risk
- 4.3 Risk Management

Section E

E. Working Capital Management - 10%



Working Capital Management - 10%

- 5.1 Managing Working Capital
- 5.2 Receivable and Payable Management
- 5.3 Inventory Management
- 5.4 Cash and Treasury Management

The End

Thank You!

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