

SYLLABUS CONTENTS

Section

No	Content	Weight
Chapter A: Management Accounting as a Strategic Partner		10%
1	Evolving Role of Management Accounting	
2	Strategic Management Accounting Techniques	
3	Data-Related Developments in Management Accounting	
4	Digital-Related Developments in Management Accounting	
5	Sustainability-Related Developments in Management Accounting	
Chapter B: Alternative Budgeting Approaches		15%
6	Comprehensive Budgeting Approaches	
7	Behavioural and Ethical Considerations of Budgeting	
8	Digital Transformation and Budgeting	
9	Advanced Standard Costing and Variance Analysis	
Chapter C: Introduction to Performance Management		10%
10	Financial and Non-Financial Performance Measures	
11	Balanced Scorecard as a Performance Management Technique	
12	Performance Management Techniques, Linkages and Performance Improvement Role	
Chapter D: Responsibility Accounting		10%
13	Divisionalisation, Responsibility Accounting and Compensation	
14	Transfer Pricing	
Chapter E: The Fundamentals of Working Capital Management		20%
15	Importance, Elements and Funding of Working Capital	
16	Working Capital Cycle and Cash Operating Cycle	
17	Managing Inventory	
18	Managing Receivables	
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20	Managing Cash	
21	Working Capital Management Impact on Firm Survival and Corporate Failure	
Chapter F: The Foundations of Capital Budgeting		30%
22	Capital Budgeting Process	
23	Capital Budgeting Decision Methods	
24	Advanced Aspects of Capital Budgeting	
Chapter G: Environmental Management Accounting		5%
25	Environmental Management Accounting	
26	Social Dimension of Sustainability	
		100%