CIMA

CIMA Cert BA Structured Success

BA2 Study Checklist



Welcome
How to use your BA2 study checklist

This BA2 study checklist is here to make studying simpler and more structured, complementing the support you'll find in our CIMA Cert BA Structured Success programme.

This BA2 study checklist is based on the BA2 topic areas from the Certificate in Business Accounting (Cert BA) and is designed to help you stay organised and track your progress.

Each topic area includes:

Learning outcomes:	What you need to know
Components:	The detailed technical knowledge underpinning each learning outcome
Resources:	For tricky topics, study tips, and wellbeing

You can use the study checklist with three easy steps:

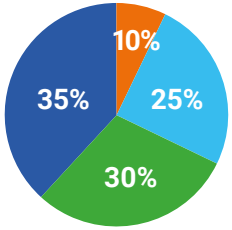
1. **Review the topic areas.** Remember, every topic matters because all syllabus areas are examined. The weightings simply help you plan your time wisely and give you a feel for how in-depth each subject is likely to be covered.
2. **Tick off components as you go.** Use these checklists as milestones, ticking off each component as you feel comfortable with your understanding. They're a great way to see your progress and keep motivation high.
3. **Use the linked resources.** To make your journey easier, we've included:
    - Study resource links for extra technical support.
    - Wellbeing tips because looking after yourself is vital.

Good luck – you've got this!

The Study Support Team



BA2: Fundamentals of Management Accounting



The BA2 syllabus comprises the following topic areas:

- The context of management accounting (10%)
- Costing (25%)
- Planning and control (30%)
- Decision-making (35%)

* "Learning outcomes" and "Components" are the examiner's expectations for BA2 as per the Certificate in Business Accounting syllabus

Topic area	Learning outcome*	Component*	Complete?	Tricky topics	Study resources	Wellbeing resources
BA2 - A. The Context of Management Accounting (10%)	**1. Explain the purpose of management accounting and the role of the management accountant.**	(a) Explain the need for management accounting	☐		Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
		(b) Explain the characteristics of financial information for operational, managerial, and strategic levels within organisations	☐			
		(c) Explain the role of the management accountant	☐			
		(d) Explain the relationships between the management accountant and the organisation's managers	☐			
	2. Explain the role of CIMA as a professional body for management accountants.	(a) Explain the role of CIMA in developing the practice of management accounting	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
BA2 - B. Costing (25%)	**1. Demonstrate cost identification and classification.**	(a) Explain the classification of costs in relation to output	☐	Costs and cost behaviour (video 17 min.)	How to get the best out of online learning (read time 8 min.)	Food for thought: Nutrition and mental health (read time 8 min.)
		(b) Explain the classification of costs in relation to activity level	☐			
		(c) Calculate appropriate costs having identified cost behaviour	☐			
		(d) Explain the classification of costs in relation to decisions	☐			
	2. Apply absorption costing and marginal costing.	(a) Prepare overhead cost statements	☐			
		(b) Calculate the full cost of products, services, and activities	☐			
		(c) Calculate the marginal cost of products, services, and activities	☐	Marginal costing (video 27 min.)		

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
		(d) Reconcile the differences between profits calculated using absorption costing and those calculated using marginal costing	☐	Absorption costing (video 29 min.)	How to get the best out of online learning (read time 8 min.)	Food for thought: Nutrition and mental health (read time 8 min.)
		(e) Apply cost information in pricing decisions	☐			
BA2 - C. Planning and Control (30%)	**1. Prepare budgets for planning and control.**	(a) Explain why organisations prepare forecasts and plans	☐		Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Prepare functional budgets	☐			
		(c) Explain budget statements	☐			
		(d) Identify the impact of budgeted cash surpluses and shortfalls on business operations	☐			
		(e) Prepare a flexible budget	☐			
		(f) Calculate budget variances	☐	Understanding variance (video 10 min.)		

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	2. Apply variance analysis to reconcile budgeted and actual profits in a marginal format.	(a) Explain why planned standard costs, prices and volumes are useful	☐		Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Calculate variances for materials, labour, variable overheads, sales prices, and sales volumes	☐			
		(c) Prepare a statement that reconciles budgeted profit with actual profit calculated using marginal costing	☐			
		(d) Explain why variances could have arisen and the inter-relationships between variances	☐			
	3. Calculate appropriate financial and non-financial performance measures.	(a) Explain the need for appropriate performance measures	☐			
		(b) Calculate appropriate financial and non-financial performance measures in a variety of contexts	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	4. Prepare accounts and reports for managers.	(a) Explain the integration of the cost accounts with the financial accounting system	☐		Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Prepare a set of integrated accounts, showing standard cost variances	☐			
		(c) Prepare appropriate accounts for job and batch costing	☐			
		(d) Prepare reports in a range of organisations	☐			
BA2 - D. Decision-making (35%)	**1. Demonstrate the impact of risk.**	(a) Explain the concepts of risk and uncertainty	☐		Getting back into study (video 3 min.)	How to cope with anxiety (read time 10 min.)
		(b) Demonstrate the use of expected values and joint probabilities in decision-making	☐			
		(c) Calculate summary measures of central tendency and dispersion for both grouped and ungrouped data	☐			
		(d) Demonstrate the use of the normal distribution	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	2. Demonstrate the use of appropriate techniques for short-term decision-making.	(a) Apply breakeven analysis	☐	Breakeven analysis (video 9 min.)	Getting back into study (video 3 min.)	How to cope with anxiety (read time 10 min.)
		(b) Demonstrate make or buy decisions	☐			
		(c) Calculate the profit maximising sales mix after using limiting factor analysis	☐	Limiting factors (video 10 min.)		
	3. Demonstrate the use of appropriate techniques for long-term decision-making.	(a) Explain the time value of money	☐			
		(b) Apply financial mathematics	☐			
		(c) Calculate the net present value, internal rate of return, and payback for an investment or project	☐			

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