CIMA

CIMA Cert BA Structured Success

BA4 Study Checklist



Welcome

How to use your BA4 study checklist

This BA4 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 BA4 study checklist is based on the BA4 topic areas from the Certificate in Business Accounting (Cert BA) syllabus 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:

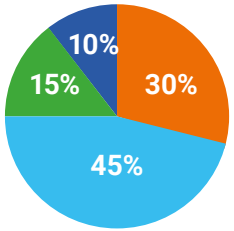
1. **Review the topic areas.** Remember, every topic matters because all syllabus areas are examined. The weightings simply help you plan your time wisely and give you a feel for how in-depth each subject is likely to be covered.
2. **Tick off components as you go.** Use these checklists as milestones, 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



BA4: Fundamentals of Ethics, Corporate Governance and Business Law



The BA4 syllabus comprises the following topic areas:

- Business ethics and ethical conflict (30%)
- Corporate governance, controls, and corporate social responsibility (45%)
- General principles of the legal system, contract and employment law (15%)
- Company administration (10%)

* "Learning outcomes" and "Components" are the examiner's expectations for BA4 as per the Certificate in Business Accounting syllabus

Topic area	Learning outcome*	Component*	Complete?	Tricky topics	Study resources	Wellbeing resources
BA4 A. Business Ethics and Ethical Conflict (30%)	**1. Demonstrate an understanding of the importance of ethics to society, business, and the professional accountant.**	(a) Explain the nature of ethics and its application to society, business, and the accountancy profession	☐	Ethics in business (video 25 min.)	Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
		(b) Apply the values and attitudes that provide professional accountants with a commitment to act in the public interest and with social responsibility	☐			
		(c) Explain the need for a framework of laws, regulations, and standards in business and their application and why CIMA and IFAC each have ethical codes	☐			
		(d) Distinguish between detailed rules-based and framework/principles approaches to ethics	☐			
		(e) Identify the ethical issues significant to organisations and how CIMA partners with strategic bodies to assist its members with ethical tensions/ synergies	☐			

BA4: Fundamentals of Ethics, Corporate Governance and Business Law

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
		(f) Describe how personal and organisational policies and values promote behaviour	☐		Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
	2. Explain the need and requirements for CIMA students and members in adopting the highest standards of ethical behaviour.	(a) Explain the need to develop the virtues of reliability, responsibility, timeliness, courtesy, and respect	☐			
		(b) Explain the fundamental ethical principles	☐			
		(c) Identify concepts of independence, scepticism, accountability, and social responsibility	☐			
		(d) Illustrate the threats and safeguards to the fundamental ethical principles	☐			
	3. Explain the various means of regulating ethical behaviour, recognising different parties' perspectives towards ethical dilemmas.	(a) Explain the relationship between the CIMA Code of Ethics and the law	☐			
		(b) Describe the consequences of ethical behaviour to society, business, the profession, and the professional accountant	☐			
		(c) Identify conflicting perspectives of interest when dealing with stakeholders in society, business and the values of professional accountants	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	4. Identify ethical dilemmas and how they may be resolved.	(a) Identify situations where ethical dilemmas and conflicts of interest occur, based on CIMA's ethical checklist	☐		Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
BA4 B. Corporate Governance, Controls, And Corporate Social Responsibility (45%)	**1. Explain the role of corporate governance in meeting the concerns of society and investors over the management of corporations**	(a) Describe corporate governance	☐	Corporate governance principles (video 8 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 interaction of corporate governance with business ethics and company law	☐			
		(c) Explain the purpose, definition of the Organisation for Economic Co-operation and Development (OECD) Principles of Corporate Governance	☐			
		(d) Describe IFAC's main drivers of sustainable corporate success	☐			
		(e) Illustrate CIMA's practical proposals for better corporate governance	☐			
		(f) Distinguish between detailed rules-based and principles-based approaches to governance	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	2. Explain the impact of corporate governance on the directors and management structures of corporations.	(a) Describe the role of the board and different board structures	☐		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 effects of corporate governance on directors' powers and duties	☐			
		(c) Describe the types of policies and procedures that constitute "best practice"	☐			
		(d) Describe the respective committees and their roles and responsibilities with regards to monitoring and controlling the actions of the executive	☐			
	3. Explain the role of external and internal audit.	a) Identify the requirements for external audit and the basic processes undertaken	☐			
		(b) Explain the meaning of fair presentation	☐			
		(c) Distinguish between external and internal audit	☐			
		(d) Explain the purpose and basic procedures of internal audit; the need for financial controls; and the purpose of audit checks and audit trails	☐			

BA4: Fundamentals of Ethics, Corporate Governance and Business Law

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
		(e) Explain the role of internal audit in nonfinancial monitoring and control activities	☐		How to get the best out of online learning (read time 8 min.)	Food for thought: Nutrition and mental health (read time 8 min.)
		(f) Illustrate the added value internal audit provides to both the board and management of the corporation	☐			
	4. Explain the nature of errors and frauds.	(a) Explain the nature of errors	☐	Error and fraud (video 23 min.)		
		(b) Explain the nature of fraud	☐			
		(c) Describe the different methods of fraud prevention and detection	☐			
	5. Explain Corporate Social Responsibility (CSR) — a political and corporate perspective.	(a) Describe the OECD general policies	☐			
		(b) Explain the role of national and international laws and regulations	☐			
		(c) Describe conflicting demands of stakeholders	☐			

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		(d) Identify issues with CSR and the supply chain	☐			
	6. Explain the role of CSR within company reporting.	(a) Describe the guidelines of reporting CSR within annual reports	☐		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) Identify synergies and tensions with CSR and brand management	☐			
BA4 C. General Principles of the Legal System, Contract and Employment Law (15%)	**1. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.**	(a) Identify the essential elements of a valid contract and situations where the law requires the contract to be in a particular form	☐	Do you know contract terms? (video 13 min.)		
		(b) Explain how the law determines whether negotiating parties have reached agreement and the role of consideration in making that agreement enforceable	☐			
		(c) Explain when the parties will be regarded as intending the agreement to be legally binding and how an agreement may be avoided because of misrepresentations	☐		Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(d) Explain how the terms of a contract are established and their status determined	☐			
		(e) Explain the ability of a company to contract	☐			

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Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	2. Explain the essential elements of an employment contract and the remedies available following termination of the contract.	(a) Explain how the contents of a contract of employment are established	☐	Employment law, employment contracts, workplace policies and procedures (video 25 min.)	Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Explain what policies and procedures may be present in the workplace	☐			
		(c) Explain the distinction between unfair and wrongful dismissal and the consequences	☐			
BA4 D. Company Administration (10%)	**1. Explain the nature, legal status, and administration of business organisations.**	(a) Describe the essential characteristics of the different forms of business organisations and the implications of corporate personality	☐	Types of business (video 8 min.)	Getting back into study (video 3 min.)	How to cope with anxiety (read time 10 min.)

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