CIMA

CIMA Cert BA Structured Success

BA3 Study Checklist



Welcome
How to use your BA3 study checklist

This BA3 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 BA3 study checklist is based on the BA3 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:

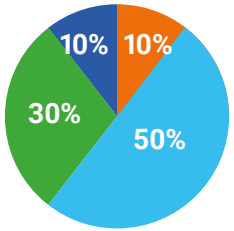
1. **Review the topic areas.** Remember, every topic matters because all syllabus areas are examined. The weightings simply help you plan your time wisely and give you a feel for how in-depth each subject is likely to be covered.
2. **Tick off components as you go.** Use these checklists as milestones,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



BA3: Fundamentals of Financial Accounting



The BA3 syllabus comprises the following topic areas:

- Accounting principles, concepts and regulations (10%)
- Recording accounting transactions (50%)
- Preparation of accounts for single entities (30%)
- Analysis of financial statements (10%)

* "Learning outcomes" and "Components" are the examiner's expectations for BA3 as per the Certificate in Business Accounting syllabus

Topic area	Learning outcome*	Component*	Complete?	Tricky topics	Study resources	Wellbeing resources
BA3 - A. Accounting Principles, Concepts, and Regulations (10%)	**1. Explain the principles and concepts of financial accounting.**	(a) Explain the need for accounting records	☐		Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
		(b) Identify the needs of different user groups	☐			
		(c) Distinguish between the purposes of financial and management accounts	☐			
		(d) Explain capital and revenue, cash and profit, income and expenditure, assets and liabilities	☐			
		(e) Explain the underlying assumptions, policies, and accounting estimates	☐			

BA3: Fundamentals of Financial Accounting

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
		(f) Identify the need for and information to be included in an integrated report	☐		Note-taking: Importance and good practice (video 3 min.)	Good posture while learning online (read time 8 min.)
		(g) Describe the accounting equation	☐	Accounting equation (video 4 min.)		
		(h) Explain the need for accounting codes	☐			
	2. Explain the impact of the regulatory framework on financial accounting.	(a) Explain the influence of legislation and accounting standards on published accounting information	☐			
BA3 - B. Recording Accounting Transactions (50%)	**1. Prepare accounting records.**	(a) Prepare the books of prime entry	☐		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) Apply the principles of double-entry bookkeeping	☐	Double-entry bookkeeping (video 6 min.)		
		(c) Prepare nominal ledger accounts	☐			
		(d) Prepare the trial balance	☐			

BA3: Fundamentals of Financial Accounting

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
BA3 - B. Recording Accounting Transactions (50%)		(e) Explain the nature of accounting errors	☐		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) Prepare accounting entries for the correction of errors	☐			
		(g) Prepare accounting entries for non-current assets	☐			
		(h) Prepare a non-current asset register	☐			
	2. Prepare accounting reconciliations.	(a) Prepare bank reconciliation statements	☐	Bank reconciliations (video 24 min.)		
		(b) Prepare petty cash statements under an imprest system	☐			
		(c) Prepare sales and purchase ledger control account reconciliations	☐			

BA3: Fundamentals of Financial Accounting

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	3. Prepare accounting entries for specific transactions.	(a) Calculate sales tax	☐		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) Prepare accounting entries for sales tax	☐			
		(c) Prepare accounting entries for payroll	☐			
		(d) Prepare accounting entries for the issue of shares	☐			
BA3 - C. Preparation Of Accounts For Single Entities (30%)	**1. Prepare accounting adjustments.**	(a) Prepare accounting entries for accruals and prepayments	☐	Accruals and prepayments (video 18 min.)	Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Prepare accounting entries for irrecoverable debts and allowances for receivables	☐	Bad debts and allowances (video 8 min.)		
		(c) Prepare accounting entries for inventories	☐	Inventory valuation (video 14 min.)		
	2. Prepare manufacturing accounts	(a) Prepare basic manufacturing accounts	☐			

BA3: Fundamentals of Financial Accounting

Topic area	Learning outcome	Component	Complete?	Tricky topics	Study resources	Wellbeing resources
	3. Prepare financial statements for a single entity.	(a) Prepare financial statements from a trial balance	☐		Less can be more: Managing your study time (video 3 min.)	5 steps of mental wellbeing (read time 8 min.)
		(b) Prepare financial statements from incomplete records	☐			
		(c) Prepare a statement of cash flows	☐			
BA3 - D. Analysis of Financial Statements (10%)	**1. Identify information provided by accounting ratios.**	(a) Identify the information provided by the calculation of accounting ratios	☐		Getting back into study (video 3 min.)	How to cope with anxiety (read time 10 min.)
		(b) Identify reasons for the changes in accounting ratios	☐			
	2. Calculate basic accounting ratios.	(a) Calculation of profitability ratios	☐	Mark-up and Margins (video 18 min.)		
		(b) Calculation of liquidity ratios	☐			
		(c) Calculation of risk ratios	☐			

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