

NAME OF THE PROGRAM:

CERTIFICATE PROGRAMME IN MANAGEMENT ACCOUNTING (CPMA)

PROGRAMME CURRICULUM

1. Cost Planning and Analysis
2. Budgeting and Management Control
3. Group Financial Statements
4. Strategic Management Accounting
5. Project Financial Management

1. Cost Planning and Analysis

1. Introduction to Cost Planning and Analysis
2. Tools for CVP Analysis
3. Value Analysis
4. Just-In-Time
5. Kaizen Costing and Learning Curves
6. Activity Based Costing
7. Life Cycle Costing
8. Value Chain and Supply Chain Management
9. Gain-Sharing Arrangement
10. Pareto Analysis

2. Budgeting and Management Control

1. Control System and Risk Management
2. Diversifying Risk
3. Internal Control Systems
4. Use of Budgets and Planning
5. Controllable and Uncontrollable Cost
6. Performance Analysis and Ratio Analysis
7. Responsibility Accounting

8. Performance Reporting
9. Behavioral Issues in Budgeting
10. Performance Evaluation
11. Transfer Pricing

3. Group Financial Statements

1. Introduction to Group Financial Statements
2. Preparation of Consolidated Financial Statements I
3. Preparation of Consolidated Financial Statements II
4. Associates and Joint Ventures
5. Changes in Group Structure
6. Complex Groups
7. Foreign Currency Transactions
8. Group Statements of Cash Flows I
9. Group Statements of Cash Flows II

4. Strategic Management Accounting

1. Introduction to Strategic Management Accounting
2. Strategic Management Accounting Techniques I
3. Strategic Management Accounting Techniques II
4. Strategic Performance Management
5. Customer Profitability Analysis
6. Inter-Organizational Cost Management Structure
7. Strategic Cost Management
8. Strategic Pricing I
9. Strategic Pricing II
10. Strategic Audit

5. Project Financial Management

1. Introduction to Project Financial Management
2. Project Planning
3. Project Process
4. Tools and Techniques of Project Management
5. Project Evaluation Rules

6. Management Control and Change Control
7. Project Completion, Documentation and Reporting
8. Project Audit

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