

ACCA MA Syllabus Changes September 23 – August 24

Topics new to the paper

Direct and Indirect data capture costs.
Just-In-Time Inventory management.
Data visualisation.
Assumption of computerised accounting systems.
Benefits of further processing (process costing).
Characteristics of service organisations.
The importance of considering sustainability in budget preparation.
The impact of sustainability on performance measurement.

Topics leaving the paper

Manual accounting systems.
Process costing calculations and the preparation of process accounts.
Unit costing in relation to contract and process costing.

Amendments to the syllabus

Content of syllabus area A2(d) has been moved to form new syllabus area D2g on the impact of the general economic environment on costs/revenue in budgeting.

Syllabus area A2(d) covers new content on direct and indirect data capture costs (brought in from PM).

Syllabus area A3(g) reworded to reflect how the content is examined, but content remains the same.

Syllabus area A4(b) reworded to Include data visualisation, but otherwise content is the same. Syllabus area A4(c) reworded just to refer to A4(b).

Heading for syllabus area B2 reworded to 'analytical techniques' for consistency with other exams - no changes to syllabus.

Syllabus areas C1a(l) and C1b(l) reworded to reflect move from manual accounting systems to computerised ones. Exams will now assume a computerised system so terminology will change. For example, no references to sales aor purchase ledgers.

New syllabus area C1a(x) on Just-In-Time Inventory management.

Syllabus areas C3b(vi), (v), (vi), (vii), (viii) and (lx) removed. These are on process costing calculations and the preparation of process accounts. The characteristics of process costing and when it would be used are still examinable, as is the treatment and costing of joint and by-products and the benefits of further processing and the concept of normal and abnormal gains and losses.

New syllabus area C3b(vi) on further processing (referred to above).

New syllabus area C3c(l) covering the characteristics of service organisations.

Total Quality Management moved from syllabus area C4a to new syllabus area F2f(lii).

New syllabus area D2(h) on the importance of considering sustainability in budget preparation.

Syllabus area heading D4 reworded to asset budgeting and investment appraisal. No change to content. Sub-headers D4a/c/f reworded for consistency.

New syllabus area F1e on the impact of sustainability on performance measurement.

Syllabus area F2a reworded for consistency with other papers. No changes to content.

Syllabus area F2d on unit costing in relation to contract and process costing has been removed.

Syllabus area F2(g) (now F2(f)) has been changed from Quality of service to just Quality. No change in content.

Significant changes to the BPP Materials

The materials have been updated to bring them up to date with the syllabus changes outlined above.

The following chapters were amended to include the new topics as follows:

Direct and Indirect data capture costs (Chapter 2)

Just-In-Time Inventory management (Chapter 6)

Data visualisation (Chapter 2)

Assumption of computerised accounting systems (throughout).

Benefits of further processing (process costing) (Chapter 9)

Characteristics of service organisations (Chapter 10)

The importance of considering sustainability in budget preparation (Chapter 11)

The impact of sustainability on performance measurement (Chapter 16)

Also coverage of TQM has been moved from Chapter 10 to Chapter 18.

The following chapters were amended to remove the following topics:

Manual accounting systems (throughout).

Process costing calculations and the preparation of process accounts (Chapter 9)

Unit costing in relation to contract and process costing (Chapter 9)

Exam format

There are no changes to the exam format for 2023-24.