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BA3

‘Congratulations – you are at the start of an exciting, challenging and rewarding career in business finance. You will develop skills and knowledge recognised by employers worldwide and your career opportunities will be enhanced as you progress through the CIMA qualification.

Good preparation is key to success in CIMA exams – you will reap rewards for being focused and studying hard. This ‘Study and Exam Guide’ has been written by experts involved in the development of the syllabus and assessment and it is, therefore, invaluable reading to help you get your studies started.

Good luck with your future CIMA assessments’.

Peter Stewart
Director of Learning, CIMA

Read this guide for:

1. A better understanding of the BA3 syllabus
2. Advice on your study options and planning your studies
3. Guidance on your BA3 assessment including exam techniques
4. Information on booking your assessment, your exam day and your results

An overview of the 2017 Certificate in Business Accounting (Cert BA)

The 2017 Certificate in Business Accounting will provide you with the skills that employers are looking for, now and in the future.

The 2017 Certificate in Business Accounting is made up of four subjects:

1. BA1 Fundamentals of Business Economics
2. BA2 Fundamentals of Management Accounting
3. BA3 Fundamentals of Financial Accounting
4. BA4 Fundamentals of Ethics, Corporate Governance and Business Law

You can study for these subjects, and take the assessments, in any order. You can study for them one at a time or you can study a combination of the subjects at the same time.

The Certificate in Business Accounting is a stand-alone qualification and you will be awarded the designatory letters 'CIMA Cert BA' upon completion of it.

The qualification is also an entry route to CIMA's Professional Qualification – the skills and knowledge that you acquire will prepare you for this next level of assessments.

Introducing the BA3 syllabus

The main objective of this subject is to obtain a practical understanding of financial accounting and the process behind the preparation of financial statements for single entities.

These statements are prepared within a conceptual and regulatory framework requiring an understanding of the role of legislation and of accounting standards. The need to understand and apply necessary controls for accounting systems, and the nature of errors is also covered. There is an introduction to measuring financial performance with the calculation of basic ratios.

Note: Students are required to be aware of the format and content of published accounts but are not required to prepare them. No detailed knowledge of any specific accounting treatment contained in the International Financial Reporting Standards (IFRSs) – including the International Accounting Standards (IASs) – is necessary, except in terms of IAS 2 and the treatment of inventory, IAS 16 and IAS 38 for basic non-current asset transactions.

IAS 1 and IAS 7 formats will form the basis of the financial statements. The terminology used for all entities will be that of International Financial Reporting Standards. This will enable students to use a consistent set of accounting terms throughout their studies.

The BA3 syllabus comprises the following topic areas:

- A.** Accounting Principles, Concepts and Regulations (10%)
- B.** Recording Accounting Transactions (50%)
- C.** Preparation of Accounts for Single Entities (30%)
- D.** Analysis of Financial Statements (10%)

The percentage weighting shown against each topic area is the syllabus weighting. It is important to study all areas, as all syllabus topics will be examined.

Understanding the BA3 syllabus

The syllabus is made up of lead learning outcomes, related component learning outcomes and indicative syllabus content.

The four syllabus topic areas contain one, or more, lead learning outcomes.

For example:

Syllabus topic A. Accounting Principles, Concepts and Regulations

Contains the following lead learning outcome:

'Explain the principles and concepts of financial accounting'

Each lead learning outcome is made up of one or more component learning outcomes. So one of the component learning outcomes related to the lead learning outcome above is:

'Explain the need for accounting records.'

And the indicative syllabus content is:

'Accounting records to be kept and their users; concept of stewardship.'

It is important that you have a good understanding of all of the syllabus topic areas and component learning outcomes as any area of the syllabus may be examined.

[Read the full BA3 syllabus.](#)

Understanding the BA3 syllabus (continued)

The verb hierarchy

Each verb used in the learning outcomes relates to a specific learning objective.

For example, the verb 'explain' (in the learning outcome given above) is a Level 2 learning objective under 'Comprehension'.

The following table lists the three learning objectives that relate to the Certificate in Business Accounting subjects, and the verbs that may appear in the syllabus learning outcomes.

Consider the verbs that are used in the BA3 syllabus learning outcomes and where they sit in the verb hierarchy table – the verb used will help you understand the level of learning required.

LEVEL 3 LEARNING OBJECTIVE APPLICATION How you are expected to apply your knowledge	VERBS USED	DEFINITION
	Apply	Put to practical use
	Calculate	Ascertain or reckon mathematically
	Demonstrate	Exhibit by practical means
	Prepare	Make or get ready for use
	Reconcile	Make or prove consistent/compatible
	Solve	Find an answer to/prove with certainty
Tabulate	Arrange in a table	
LEVEL 2 LEARNING OBJECTIVE COMPREHENSION What you are expected to understand	VERBS USED	DEFINITION
	Describe	Communicate the key features of
	Distinguish	Highlight the differences between
	Explain	Make clear or intelligible/state the meaning or purpose of
	Identify	Recognise, establish or select after consideration
Illustrate	Use an example to describe or explain something	
LEVEL 1 LEARNING OBJECTIVE KNOWLEDGE What you are expected to know	VERBS USED	DEFINITION
	List	Make a list of
	State	Express, fully or clearly, the details/facts of
	Define	Give the exact meaning of

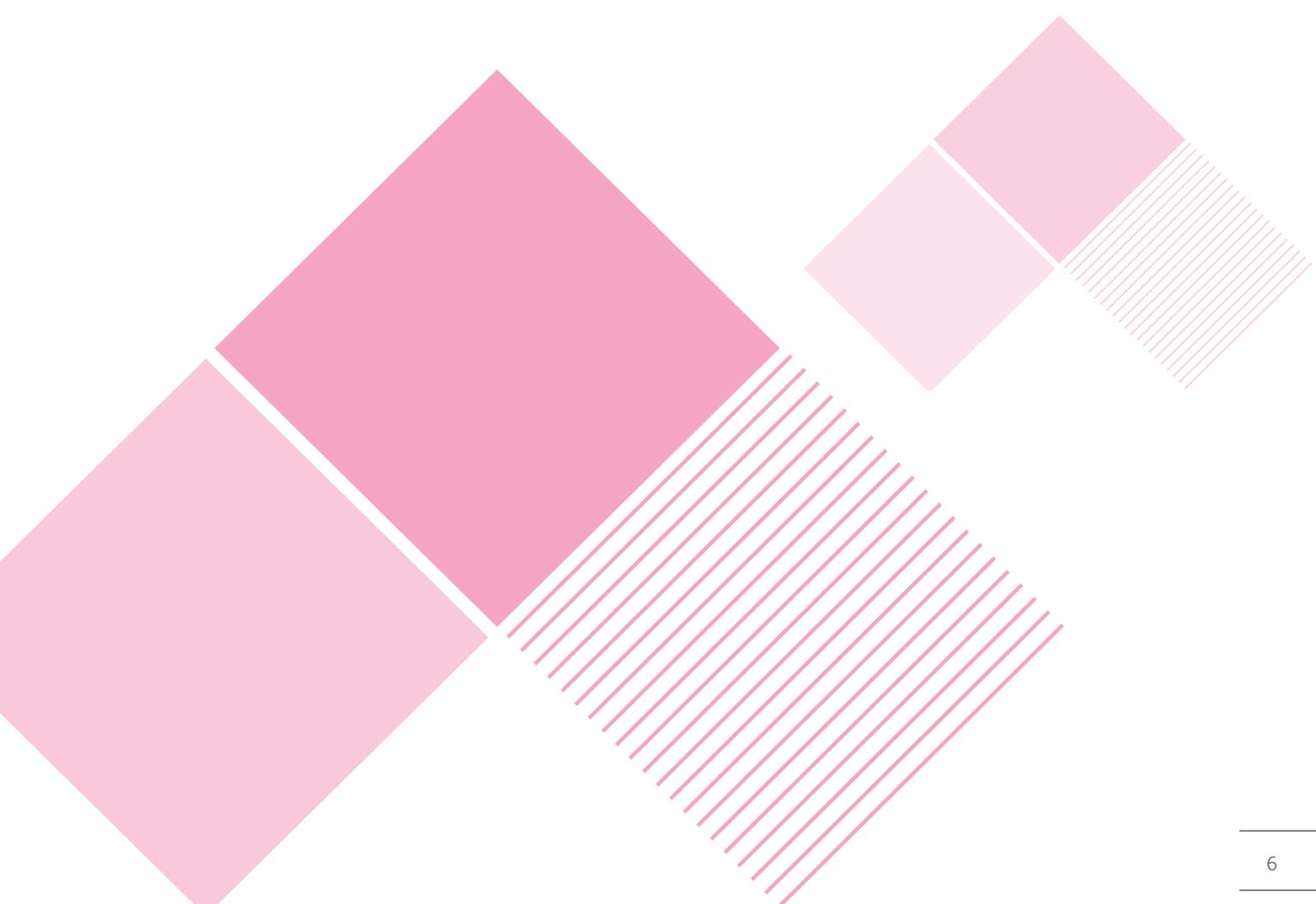
What has changed in the 2017 BA3 syllabus?

If you were studying under the previous 2011 Certificate in Business Accounting syllabus you will find it useful to know where syllabus content has been moved, added or remains the same in the BA3 syllabus. We have produced a transition guide to identify these changes for you.

[Read our BA3 transition guide for full details.](#)

Mathematics is an essential underpinning knowledge for the Certificate subjects. Our free online maths modules will help ensure that your maths skills are up to speed – have a look at them as part of your preparation.

[Access our free mathematics modules.](#)



How will you study for your BA3 assessment?

You can choose how to study for your BA3 assessment – think about what will suit your needs and lifestyle.

1. Where and when can you study?
2. How many other commitments do you have?
3. What kind of learner are you?
4. When do you want to take your assessment?

You can:

1. Follow a taught course with a [CIMA accredited tuition provider](#)
2. Self study with our official [CIMA study material](#)
3. Study online with cimastudy.com
4. Use a combination of the above
5. Use the CIMA [Self Study Guide](#) for BA3.

[Visit the CIMA Study Shop](#) to find all of the CIMA approved study materials, tools and courses available for BA3.

CIMAconnect has a range of free study resources to help you prepare for your assessment including articles, blogs, videos and webinars. You can also chat online with fellow students worldwide.

[Join the BA3 CIMAconnect study group.](#)

How will you study for your BA3 assessment? (continued)

Planning your BA3 studies

Good preparation is key to passing the exam so once you have decided how you will study you need to produce a study plan.

Tips for producing a good study plan:

1. Be realistic about how much you need to cover and the time available – set achievable targets.
2. Be committed and stick to your study plan.
3. Be protective of your allocated study time
4. Find somewhere quiet to study (at home, at work, at the local library)
5. Break your study time into shorter sessions and give yourself short breaks
6. Add variety into your study sessions – read a chapter of your text book, try some sample questions, read a related article on CIMAconnect
7. Review your last study session and be honest about your strengths and weaknesses

Use the [self-study guide](#) as a starting point for creating your own personal study plan.

Check out our videos on preparing for Cert BA exams on [CIMAconnect](#).

Understanding the BA3 objective test assessment

*Your BA3 assessment will be two hours long.
It is a computer based assessment that comprises
60 compulsory objective test questions.*

Objective test questions

A range of objective test questions may be used in the exam. Examples of the different styles are multiple-choice, multiple-response, number entry, hotspot and drag and drop. Short scenarios may be given to which one or more objective test questions relate.

Your results and feedback

You will be given a provisional pass or fail grade when leaving the test centre. Your final grade (pass, marginal fail or fail) including an indicative guide to your performance against each syllabus section will be published to [MY CIMA](#) within 48 hours of sitting the exam.

Find out more about your exam results and feedback from our exam results area on [CIMAconnect](#).

Understanding the BA3 objective test assessment (continued)

Calculators

You are allowed to take a non-programmable calculator from a pre-approved list into your assessment. The exam administrator will check that your calculator matches a model from the pre-approved list and they will re-set it before your assessment.

You do not have to take your own calculator. A computer based calculator will also be available as part of your assessment.

[Read our calculator guidance document.](#)

Familiarising yourself with the assessment software

Before your assessment, it is useful to know what the assessment will look like, the types of questions you will see and how the functionality works.

[The 'CIMA Question Tutorials'](#) will give you a walk-through demonstration of the assessment technology and functionality so you can be familiar with how the online system works.

[Download the Pearson VUE testing tutorial and practice exam](#) to learn how to navigate your way through the computer-based assessments and use the practice exam to become familiar with the operations of computer-based testing.

BA3 exam question practice

Exam question practice is essential and is key to success.

We have produced sample **BA3 questions** to help you understand how each syllabus topic could be examined. These questions are to be used to familiarise yourself with the types of questions you're likely to get in the exam, but should not be used for practice.

You can get exam question practice through:

- CIMA Aptitude – an online question bank that simulates the objective test assessments
- CIMA's official BA3 Study Text and Exam Practice Kit

[Visit the CIMA Study Shop](#) for more information.

Improving your exam technique

Good exam technique can be the difference between a pass and a fail on your assessment day.

You need to have a strategy for how you will approach the 60 questions and how best to use your two hour assessment time.

Watch our two part video on Cert BA exam technique and time management, available on [CIMAconnect](#).

Booking your assessment

You will take your assessment at a Pearson Vue test centre. There are over 5,000 Pearson VUE test centres in 178 countries. You can take your assessment at a time and place that suits you.

Find your closest Pearson VUE centre.

To book your assessment follow these four easy steps:

- 1. Log into your [MY CIMA](#) account**
- 2. Make sure your details are up-to-date and settle any outstanding payments on MY CIMA**
You won't be able to schedule an exam if you have any outstanding payments. Choose to pay for your exam now, or choose to pay for it later.
- 3. Select 'Schedule your exam' on MY CIMA**
You'll then be transferred to the Pearson VUE website – you won't need to log on again.
- 4. Schedule your exam(s)**
Choose the exam(s) you want to sit and go through the payment process (unless you have chosen to pay later). Once this has been processed you'll be transferred back to MY CIMA.

Read this blog and see if you are ready to take your assessment.

Your assessment day

Getting there

Give yourself plenty of time to get to your Pearson Vue test centre. Plan your journey in advance, if you aren't sure how to get there then it is a good idea to do a practice run before assessment day.

Identification

You will need to show two forms of identification at the test centre.

A current valid passport is recommended as your primary form of identification. Alternatively, you may use one of the following documents:

- Photocard driving licence
- Government-issued identification card

Please note that in order for either of the documents to be accepted, they must have been issued in the country where you are being assessed. For example a UK photocard driving licence will only be considered to be a valid form of identification if your test centre is located in the UK and a government issued ID card can only be used in the country it was issued in.

You will also be required to present a second form of identification with your full name and signature. For example a signed debit or credit card.

No other forms of identification are acceptable.

Watch our video for more guidance on what to expect when you take your assessment.

What next?

Make this guide easily accessible and use it as a reference point as it contains a wealth of useful information and links to important resources.

Look out for more communication from CIMA via direct emails and new blogs, discussions and study resources on [the BA3 CIMAconnect group](#).

Good luck with your BA3 studies!

The CIMA logo consists of the letters 'CIMA' in a white, italicized, sans-serif font, set against a solid red rectangular background.

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