

# **CMA PROGRAM**

# **BSI**

Badger Skills International is a business consulting and business services firm that specializes in a wide of array of services like management consulting, education consulting, event planning, reality, digital marketing and web development. Our management consulting services at Badger provide practical answers to real-world business problems including people, technology, data, and finances. Our business and management consultants give strategic leadership and transformational insights to businesses and organisations, based on years of expertise.

### **INTRODUCTION**

### • CMA

The Certified Management Accountant (CMA USA) is the gold standard in global management accounting provided by the institute for Management Accountant (IMA), USA. The prestigious qualification is recognised in more than 150 countries, making the CMA USA course a big deal worldwide.

### **BENEFITS OF CMA**

Business Appeal

The main benefit of CMA certification is that it is considered to be the best accounting certification for management as it has the perfect amalgamation of business and accounting.

- Growth Opportunities
  - CMA is a management-level certification which brings multiple growth opportunities. When compared to college graduates without any additional certification or just CPA certifications, it was found that CMA candidates get better entry-level jobs, and opportunities to get promoted.
- More Money
   Money is the biggest motivating factor for most professionals, so why not you?
   Getting a CMA certification makes you eligible for a higher salary than other
   candidates.
- Global Opportunities



CMA certification has value on a global level. You may be a graduate and get a good job in your country, but if you have dreams of working abroad in another country, you will have to get CMA certification.

# **BUSINESS OPERATIONS& TECHNOLOGY**

### **COURSE DESCRIPTION**

The aim of the module is to introduce knowledge and understanding of the business, its environment and its people. The syllabus considers of the environment on how organisations are structured, the role of accounting and other key business functions and how people and their interaction with technology, data and information systems contribute to the efficient, effective, sustainable and ethical management and development of an organisation.

### **LEARNING OUTCOMES**

- Understand the various aspects surrounding the business organisation.
- ❖ Understanding the concepts of leadership, management, and supervision.
- ❖ Understanding the role of information technology and systems in business.
- Gain the knowledge of ethical considerations and governance.
- ❖ Understanding personal effectiveness and communication. ☐ ☐

# **ACCOUNTING& FINANCEFOR OPERATIONS**

### **COURSE DESCRIPTION**

The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation and analysing of financial statements of entities, including groups.



### **LEARNING OUTCOMES**

- ❖ Learn the basic accounting concepts and procedures
- ❖ Learn key concepts and recording of financial transactions
- ❖ Equip with preparation and presentation of financial statements
- To understand the different types of costs and cost accounting techniques
- To be able to apply the concepts in planning, decision making and control

## CORPORATE LAW, BUSINESS ETHICS& CSR

### **COURSE DESCRIPTION**

The aim of this syllabus is to develop knowledge and skills in the understanding of the general legal framework within which international business takes place, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

### **LEARNING OUTCOMES**

- ❖ Providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function.
- Understanding the legal aspects of business transaction and different types of international forms
- Understand the role of insolvency laws and the procedure involved in voluntary liquidation
- \* Knowledge about management, administration, and regulation of companies.
- ❖ Justify the importance of ethics and CSR to business and corporate organizations.

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# FINANCIAL INFORMATION FOR PERFORMANCE MANAGEMENT (PM)

### **COURSE DESCRIPTION**

The aim of the syllabus is to provide the means through which better results can be obtained from the organisation, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.

### **LEARNING OUTCOMES**

- ♦ Develop knowledge and skills in the application of management accounting techniques.
- ❖ Imparting knowledge of pricing decisions, relevant cost analysis.
- Understanding the techniques of performance analysis.
- Evaluating the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools
- Introduction to information systems and data analytics.

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# **AUDIT & TAXATION**

### **COURSE DESCRIPTION**

The aim of this syllabus is to develop knowledge and understanding of the process of carrying out assurance and audit engagements and their application in the context of the professional regulatory framework.

Further the syllabus aims to develop knowledge and skills relating to the tax system as applicable to individuals, single companies and group of companies.



### **LEARNING OUTCOMES**

- Understand the concepts of audit, how the auditor obtains and accepts audit engagements, assess audit risk and plans an audit
- ❖ Identify and describe the audit evidence obtained by the auditor through audit procedures and evaluation of internal controls.
- ❖ Understand the importance of subsequent events review, going concern principle, written representations, and the final review and drafting of audit report.
- ❖ Understand the operation and scope of the UK tax system and computation of various taxes for both individuals and companies.
- Understand tax planning and the types of exemptions and reliefs avail

# FINANCIAL REPORTING AND MANAGEMENT

### **COURSE DESCRIPTION**

The aim of this syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities

Further the syllabus aims to develop students with the knowledge and skills expected of a finance manager.



# **LEARNING OUTCOMES**

- ❖ Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions.
- ❖ Understand the preparation of individual and consolidated financial statements of a company using the knowledge about IFRS/IAS.
- ❖ Discuss evaluate, and apply various working capital management techniques and evaluate various investments.
- ❖ Explanation and application of risk management techniques in business.
- ❖ Application of principles of different business evaluation techniques and evaluate alternative sources of business finance.