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Management Accounting (MA)
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Whilst we continue to update our resources to the new exam terminology, you may see some resources still using the old exam code F2. All exam resources listed as F2 can be used for studying MA, as the syllabus and content of the exam has not changed.

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The purpose of management accounting is to assist management in running the business in ways that will improve the performance of the business. Data and information D One way of assisting management is to provide them with good

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information to help them
with their decisions.

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(CL) F5 Performance
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Accounting is concerned with managing the business so as to achieve better performance. It includes topics such as how to calculate the cost of producing items in a manufacturing company, the preparation of budgets, and the calculation of variances as a way of trying to control costs.

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finance within an
organisation with the aim of
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ACCA, Provides the basic
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Management Accounting, This
is a basic level paper of FM
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with aim to produce
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