



INTERNATIONAL HIGHER DIPLOMA IN ACCOUNTING AND FINANCE

Endorsement From



INSTITUTE OF
**FINANCIAL
ACCOUNTANTS®**

A MEMBER OF THE IPA GROUP

THE
BEST KEPT
SECRET

— to —

Accelerate
your Career
in Accounting

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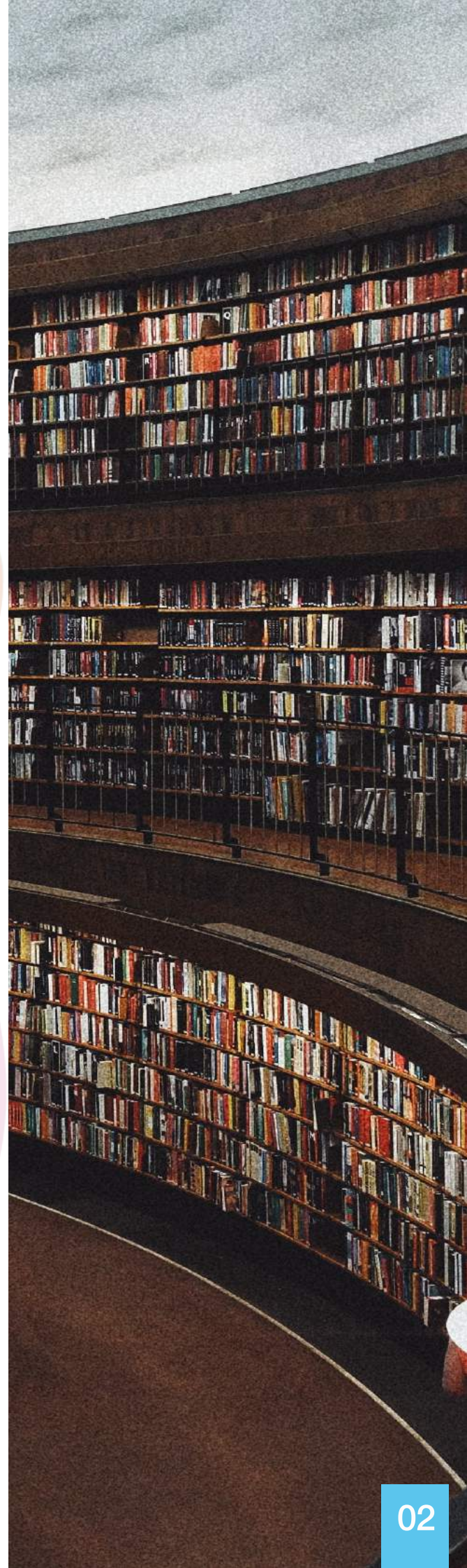
PREAMBLE

BIMT Campus is established in order to offer the opportunities to acquire the right knowledge in the area of management and technology, with the collaboration of the prominent international organization.

The International higher Diploma in Accounting and Finance is carefully designed as the solution to the contemporary challenges in the industry and The accounting professions and endorsed by the Institute of Financial Accountants (IFA). This programme is designed to accelerate our students' accounting career and make them to obtain an employment faster.

This programme is fully endorsed by The Institute of Financial Accountants (IFA), which has the history over 100 years in providing expert forward-looking solutions to perform well in the field of accounting and finance.

The Institute of Financial Accountants (IFA) is an internationally recognized professional accountancy membership body. IFA is a full member of the International Federation of Accountants (IFAC) which is a global accounting standard-setter and a regulator. The IFA is part of the Institute of Public Accounts (IPA) of Australia Group, the world's largest SME-focused accountancy group, which has more than 46,000 members and students in 80 countries.



QUALIFICATION DESCRIPTION

ENTRY REQUIREMENT

Learners should have a Diploma preferably in Accounting, Finance or a Business related subject and be fluent in written and spoken English.

WHO IS IT FOR?

The qualification is suitable for learners in work or wishing to enter work in the accounting and finance sector.

OBJECTIVE OF PROGRAMME

This programme will provide the students with the knowledge and skills related to accounting and financial management with the understanding of the aspects of business and management.

This programme primarily focuses on the analytical and quantitative skills as far as accounting is concerned. We also work towards the enhancement of the strategic and critical thinking ability of the students as well. Thus we aim to develop, leadership as well as interpersonal skills of the students through our programme.

CAREER PROGRESSION

Students after this qualification can apply for the membership of IFA and for the final year of bachelor Degree in the field of Accounting and Finance.

EMPLOYMENT OPPORTUNITY

Students after this qualification can be employed in any of the following capacities.

- ◆ Financial Accountant
- ◆ Finance controller
- ◆ Payroll manager
- ◆ Management Accountant
- ◆ Auditor
- ◆ Budget Analyst
- ◆ Cost Accountant
- ◆ Inventory control specialist

CAREER OPPORTUNITIES

This programme opens the door of opportunities for the students who have completed the programme. Our students will have a broad range of opportunities to secure an excellent employment in all over the world since the IFA is a part of The Institute of Public Accountants (IPA) of Australia Group, the world's largest accountancy group in 80 countries. Besides, this programme provides an opportunity to complete a Bachelor Degree in the field of Accounting and Finance and extend a pathway to progress well in academic aspect on top.



CREDIT AND NOTIONAL HOURS

Credits are the means of quantifying and recognizing learning whenever and wherever it is achieved. It can be used as a tool to compare learning achieved in different context.

The amount of learning indicated by the credit value is based on an estimate using the idea of notional hours of learning. The number of notional hours of learning provides a rough guide to how long it will take a typical student, on average to achieve the learning outcomes. The estimate of notional hours of learning does not just include formal classes, but estimates the amount of time spent in preparation for these classes, along with private or independent reading and study, plus revision and the completion of course work required on the module.

Unit Title	Core or Elective	Unit Code	Level	Credit	Notional Hours
Foundations of Accounting and Finance	Core	FAF	6	30	300
Management Accounting and Finance	Core	MAF	6	30	300
Corporate law	Core	CLW	6	30	300
Financial Reporting and Practice	Core	FRP	6	30	300
Auditing and Internal controls	Core	AIC	6	30	300
Taxation and Tax Planning	Core	TTP	6	30	300
Advance Financial and Practice	Core	AFRP	6	30	300
Any of the following subjects					
Advance Financial Management	Elective	AFM	6	30	300
Advance Performance Management	Elective	APM	6	30	300
Advance Business Strategy and Risk Management	Elective	ABSRK	6	30	300

STRUCTURE OF QUESTION PAPERS

Unit Title	Section	Types of Questions	Number of Questions	Marks Allocated
Foundations of Accounting and Finance	Section A	Multiple choice Questions	35 Questions	<ul style="list-style-type: none"> • 02 Marks per question • Total 70 Marks in Section A
Management Accounting and Finance				
Corporate Law	Section B	Text Questions	02 Questions	<ul style="list-style-type: none"> • 15 Marks per question. • Total 30 Marks in section B

Unit Title	Section	Types of Questions	Number of Questions	Marks Allocated
Financial Reporting and Practice	Section A	Multiple choice Questions	15 Questions	<ul style="list-style-type: none"> • 02 Marks per question • Total 30 marks in section A
Auditing and Internal Controls	Section B	Short Scenario Questions	02 Questions	<ul style="list-style-type: none"> • 20 Marks per question • Total 40 marks in section A
Taxation and Tax Planning	Section B	Mid – Sized scenario Questions	01 Question	<ul style="list-style-type: none"> • 30 Marks per question • Total 30 marks in section A

Unit Title	Section	Types of Questions	Number of Questions	Marks Allocated
Advance Financial and Practice	Section A	Mid-Sized Scenario	03 Questions	<ul style="list-style-type: none"> • 20 Marks per question • Total marks in Section A
Advance Financial Management				
Advance Performance Management	Section B	Case Study	01 Questions	<ul style="list-style-type: none"> • 40 Marks per question • Total 40 Marks in Section B
Advance Business Strategy and Risk Management				

COURSE DESCRIPTION AND KEY TOPICS

01. Foundations of Accounting Finance
02. Management Accounting and Finance
03. Corporate Law
04. Financial Reporting and Practice
05. Auditing and Internal Controls
06. Taxation and Tax Planning
07. Advance Financial Reporting and Practice
08. Advance Financial Management
09. Advance Performance Management
10. Advance Business Strategy and Risk Management

FOUNDATIONS OF ACCOUNTING & FINANCE

Unit title : Foundations of Accounting and Finance

Notional hours : 300

Level : 6

Credit : 30

Unit grading system : Pass

Learning Outcomes	Assessment Criteria
1. Understand the role and context of financial accounting	1.1. Discuss the role and nature of financial accounting information within the internal and external environment of an organization. 1.2. Access the different priorities and concerns of stakeholders who have an interest in the financial accounting information. 1.3. Explain the role of financial and management accountants in a variety of business organizations. 1.4. Discuss the role and nature of corporate governance, statutory and internal audit. 1.5. Critically evaluate accounting concepts and Legal requirements underpinning the preparation of financial statements.
2. Be able to record accounting transactions and prepare a trial balance	2.1. Use double entry accounting techniques to maintain accounting records, including the use of bank reconciliations, journal entries, purchase and sales ledgers and control accounts. 2.2. Record the following transactions in the accounting system of the organization. <ul style="list-style-type: none">- Sales and Purchase.- Cash and inventory.- Tangible assets and description.- Intangible assets and Amortization.- Provisions. 2.3. Prepare a trial balance of an organization including any correction of errors, control accounts and bank reconciliations.

3. Be able to prepare financial statements	3.1. Assess the key features of financial statements. 3.2. Prepare and present the following financial statements from complete and incomplete accounting data. <ul style="list-style-type: none">- Statement of Financial position.- Statement of profit and loss.- Statement of cash flow including their corresponding notes. 3.3. Prepare consolidated financial statements of both subsidiaries and associates. 3.4. Explain the inter relationships between the key features of financial statements. 3.5. Report events after the accounting period.
4. Be able to interpret the financial performance of organizations	4.1. Calculate and analyze key accounting and evaluate their limitations. 4.2. Discuss the importance and purpose of financial statement analysis. 4.3. Evaluate business performance using financial statements and ratios and trend analysis.

MANAGEMENT ACCOUNTING AND FINANCE

Unit Title : Management Accounting and Finance

Notional hours : 300

Level : 6

Credit : 30

Unit grading system : Pass

Learning Outcomes	Assessment Criteria
1. Be able to extract and analyze financial data and management information	1.1. Assess the key features of financial statements. 1.2. Discuss the role of accountancy and the information needs of managers. 1.3. Classify costs and explain their behavior.
2. Understand the use of cost accounting techniques.	2.1. Discuss elements of costs and perform calculations of direct materials, direct labor costs. 2.2. Evaluate and use different cost accounting methods including absorption, marginal costing and activity-based costing. 2.3. Assess the factors that influence the pricing, break-even pricing and profit oriented pricing. 2.4. Critically discuss alternative cost accounting principles. 2.5. Critically examine and prepare standard costing system and perform variance calculations and analysis.
3. Understand the use of financial information system for planning and controlling purposes	3.1. Develop plans and budgets and discuss the influence of target setting for managers. 3.2. Prepare and use statistical techniques for budgeting purposes. 3.3. Prepare budgetary controls flexible budgets. 3.4. Discuss budgetary behavior, control and reporting.

<p>4. Understand the use of investment appraisal techniques for capital budgeting.</p>	<p>4.1. Discuss long-term / short-term financing methods and financing working capital. 4.2. Evaluate projected financial returns using investment appraisal techniques. 4.3. Assess working capital management needs.</p>
<p>5. Be able to explore the use of performance measurement systems in organizations.</p>	<p>5.1. Discuss the use of key performance indicators and the role of performance measurement in organizations. 5.2. Evaluate and use scorecard type systems, including the balanced scoreboard. 5.3. Monitoring and reporting financial performance to the management of an organization.</p>

CORPORATE LAW

Unit Title : Corporate Law

Notional hours : 300

Level : 6

Credit : 30

Unit grading system : Pass

Learning Outcomes	Assessment Criteria
<p>1. Understanding the fundamental concepts of Company Law</p>	<p>1.1 Definition of a 'Company' 1.2 Business Entities 1.3 Fundamental distinctions between the Common Forms of Organizations 1.4 Classifications and the Changing Status of 1.5 Companies Effects of the Corporate Veil 1.6 Lifting the Veil of Incorporation 1.7 The Agency Relationship 1.8 Promoter and Pre-incorporation Contracts</p>
<p>2. Understanding the legal rules and regulations relevant to Articles of Association</p>	<p>2.1 Articles of Association 2.2 The Characteristics of Articles of Association 2.3 The Legal Effect of the Corporate 2.4 Constitution 2.5 Alteration of Articles 2.6 Enforceable Obligations which are Outside 2.7 The Scope of a Company's Article</p>
<p>3. Understanding the Legal Incidents of Membership and Directors</p>	<p>3.1 Legal Incidents of Membership 3.2 Definition of Member and Restrictions on Membership 3.3 Distinction between a Member and Sharholder and The Relationship between Members and the Board of Directors 3.4 Definition of a Director 3.5 Appointment and Qualification of a Director, Retirement, Resignation, Vacation and Removal of Directors 3.6 Duties of Directors 3.7 Remedies for Breach</p>

<p>4. Understanding the process in meetings, Quorum, Chairman and Voting</p>	<p>4.1 What Constitutes a Meeting 4.2 Types of Meeting 4.3 Meeting Procedures 4.4 Power of the Courts to Order Meeting 4.5 Membership Rights in Meetings 4.6 Resolutions 4.7 Accounts 4.8 Penalty</p>
<p>5. Understanding the Corporate Finance: Capital, Dividend and Share</p>	<p>5.1 Corporate Finance: Capital, Dividend and Share</p> <p>A) Capital B) Dividends C) Shares</p>
	<p>5.2 Debentures and Charges</p> <p>A) Capital Maintenance and Reduction of Capital</p>
<p>6. Understanding the Liquidation Process</p>	<p>6.1 Liquidation 6.2 Voluntary Winding Up 6.3 Compulsory Winding Up</p>

FINANCIAL REPORTING AND PRACTICE

Unit Title : Financial Reporting and Practice

Notional hours : 300

Levels : 6

Credits : 30

Unit grading system : Pass

Unit purpose and aim(s) : This unit is designed to enable learners to understand the regulatory framework for financial reporting

Learning Outcomes	Assessment Criteria
<p>1. Understand the governance structure, regulatory requirements, application and disclosure requirements with the applicable accounting standards and conceptual framework for financial reporting.</p>	<p>1.1 Explain the governance structure of organizations and nonfinancial data and information in the entity's annual report.</p> <p>1.2 Identify the applicable regulatory requirements for the submission of financial statements of companies.</p> <p>1.3 Apply the accounting treatments and disclosure requirements prescribed in the applicable accounting standards.</p> <p>1.4 Discuss the conceptual framework of financial reporting</p> <p>1.5 Discuss the concepts and principles of group accounting and consolidated financial statements.</p> <p>1.6 Critically discuss fundamental accounting concepts and principles: recognition and measurement and the concept of 'faithful representation' ('true and fair view').</p>
<p>2. Prepare single entity and consolidated financial statements in accordance with International Financial Reporting Standards (IFRS).</p>	<p>2.1 Prepare single entity and consolidated financial statements in accordance with International Financial Reporting Standards including:</p> <ul style="list-style-type: none"> - a statement of profit and loss and other comprehensive income - a statement of financial position - a statement of changes in equity <p>notes, comprising a summary of significant accounting policies and other explanatory information</p> <ul style="list-style-type: none"> - a statement of cash flows

3. Analyze and interpret financial statements through financial ratios	3.1 Calculate relevant financial ratios of the financial statements 3.2 Evaluate the performance of an organization through financial ratios 3.3 Identify and explain the limitations of financial statements and ratios 3.4 Evaluate the financial performance of specialized, nonprofit and public sector entities
4 Apply correct accounting treatments for entity's transactions in preparing financial statements in accordance with International Accounting Standards (IAS)	4.1 Perform calculations and apply relevant accounting treatments for: <ul style="list-style-type: none">- Intangible assets;- Tangible non-current assets;- Impairment of assets;- Inventory and biological assets;- Financial Instruments;- Leasing;- Taxation;- Revenue;- Financial performance reporting- Foreign currency transactions

AUDITING AND INTERNAL CONTROLS

Unit Title : Auditing and Internal Controls

Notional hours : 300

Level : 6

Credit : 30

Unit grading system : Pass

Unit purpose and aim(s) : Learners will understand how auditing and related regulatory framework work within organization.

Learning Outcomes	Assessment Criteria
1. Understand audit and related regulatory framework	1.1. Discuss auditing, accountability and levels of assurance engagement. 1.2. Assess external audits and corporate governance. 1.3. Analyze the scope and purpose of different types of audits. 1.4. Assess internal audit and governance and discuss the differences between external and internal audit. 1.5. Critically discuss the conceptual framework of Auditing including independence, evidence and ethics. 1.6. Evaluate the regulatory framework of auditing including: <ul style="list-style-type: none">- The Auditing Practices Board, international standards and guidelines.- Requirements of the companies Act legal Liability of auditors. 1.7. The prevention and detection of frauds.

<p>2. Be able to perform audit planning and risk assessment</p>	<p>2.1. Discuss the planning of audit work and documentation.</p> <p>2.2. Apply and critically evaluate appropriate audit principles and procedures to different organizational situations.</p> <p>2.3. Analyze the process of obtaining and accepting audit engagement.</p> <p>2.4. Evaluate and perform audit risk assessment.</p> <p>2.5. Perform the analysis of the entity and its environment.</p> <p>2.6. Critically discuss fraud, laws and regulations.</p>
<p>3. Understand audit Procedures</p>	<p>3.1 Evaluate audit evidence required.</p> <p>3.2 Analyse audit procedures, sampling and testing techniques.</p> <p>3.3 Critically discuss different audit techniques with the use of software.</p>
<p>4. Understand internal control systems</p>	<p>4.1 Discuss internal control of audit work and compliance testing.</p> <p>4.2 Assess principles and practice relating to internal control, internal audit and internal review.</p> <p>4.3 Perform evaluation of internal control systems as they are performed by auditors.</p> <p>4.4 Evaluate audit tests of control and substantive testing.</p> <p>4.5 Discuss principles for communication on internal controls.</p>
<p>5. Understand reporting for audit purposes</p>	<p>5.1 Evaluate principles related to the formation of audit judgement and the presentation of an audit report.</p> <p>5.2 Discuss subsequent events, going concern and written representations.</p>

TAXATION AND TAX PLANNING

Title	: Taxation and Tax Planning
Notional Hours	: 300
Levels	: 6
Credits	: 30
Unit grading system	: Pass
Unit purpose and aim(s)	: To develop the knowledge and understand the legal system and concepts of law

Learning Outcomes	Assessment Criteria
1. Understand the tax system and related procedures	1.1 Analyze the function of a tax system and its purpose 1.2 Evaluate the system of self-assessment and the making of returns 1.3 Critically discuss tax procedural issues which include: the time limits for information submission, claims on payments, compliance checks and disputes 1.4 Discuss penalties for non-compliance with tax system
2. Understand income tax	2.1 Discuss the scope of income tax 2.2 Evaluate income from employment, self-employment, property and investment income 2.3 Discuss Gains and losses on the disposal of movable and immovable property, shares and securities
3. Understand the taxation of individuals, businesses and corporate entities	3.1 Discuss the major taxes levied on individuals and the scope of the taxation of capital gains 3.2 Discuss the major taxes levied on businesses and corporate entities in the UK and the scope of corporation tax 3.3 Evaluate the tax effect of different corporate structures 3.4 Critically discuss the impact of government policy on taxation
4. Be able to prepare computations for: income tax, corporation tax and capital gains tax	4.1 Perform computations for taxable income and income tax liability for individuals 4.2 Perform computations for national insurance contribution for both employed and self-employed individuals 4.3 Perform comprehensive computations for corporation tax 4.4 Prepare computations for capital gains tax

ADVANCE FINANCIAL AND PRACTICE

Unit Title : Advance Financial and Practice

Notional hours : 300

Level : 6

Credit : 30

Unit grading system : Pass

Unit purpose and aim(s) : On completion of this exam learners should be able to discuss and apply a conceptual and regular framework for financial reporting.

Learning Outcomes	Assessment Criteria
1. To understand the conceptual and regulatory framework for financial reporting	<ul style="list-style-type: none">1.1. The need for a conceptual framework and the characteristics of useful information.1.2. Recognition and measurement.1.3. Regulatory framework.1.4. The concepts and principles of group and consolidated financial statements.
2. Be able to account for transactions in financial statements	<ul style="list-style-type: none">2.1. Perform calculation and discuss accounting transaction in tangible non-current assets, intangible assets, impairment of assets, inventory & biological assets, financial instruments, leasing, provisions & events after reporting period, taxation, reporting financial performance, revenue, government grants and foreign currency transactions.
3. Understand the taxation of individuals, businesses and corporate entities	<ul style="list-style-type: none">3.1. Limitations of financials statements3.2. Calculation and interpretation of accounting ratios and trends to address user's and stakeholders' needs.3.3. Limitations of interpretation techniques.3.4. Specialized, not-for-profit, and public sector entities.
4. Be able to prepare financial statements	<ul style="list-style-type: none">4.1. Preparation of single entity financial statements.4.2. Preparation of consolidated financial statements including an associate.

ADVANCE FINANCIAL MANAGEMENT

Unit Title	: Advance Financial Management
Notional hours	: 300
Level	: 6
Credit	: 30
Unit grading system	: Pass
Unit purpose and aim(s)	: To understand the purpose and role of financial management

Learning Outcomes	Assessment Criteria
<p>1. Understand purpose and role of financial management</p>	<p>1.1. Assess the financial management function and environment.</p> <p>1.2. Evaluate the role of stakeholders and their interest and impact on corporate objectives.</p> <p>1.3. Critically discuss different financial objectives and their relationship with overall corporate strategy.</p> <p>1.4. Explain the role of financial markets and financial institutions.</p>
<p>2. Understand and use effective working capital management techniques</p>	<p>2.1. Discuss the nature, elements and importance of working capital.</p> <p>2.2. Assess working capital needs and funding strategies of different organizations.</p> <p>2.3. Apply working capital management techniques.</p> <p>2.4. Critically discuss the management of inventories, cash, accounting receivables and payables in different organizations.</p>

<p>3. Be able to perform investment appraisals</p>	<p>3.1. Evaluate different investment appraisal techniques.</p> <p>3.2. Discuss the different adjustments needed for risk, uncertainty, taxation and inflation in investment appraisals.</p> <p>3.3. Perform advanced calculation for investments appraisals.</p> <p>3.4. Assess specific investment decisions (Lease or buy and asset replacement)</p>
<p>4. Understand the process of identification, comparison and evaluation of alternative sources of business finance</p>	<p>4.1. Critically discuss sources and raising of business finance.</p> <p>4.2. Perform advanced calculations for cost of capital and debt estimation.</p> <p>4.3. Evaluate different sources of finance and the costs of each source.</p> <p>4.4. Discuss different capital structures and related optimization techniques</p> <p>4.5. Analyze different sources of finance for small and medium – size entities (SMEs)</p>
<p>5. Be able to conduct business valuations</p>	<p>5.1. Discuss the nature and purpose of business valuations and different methods of evaluating financial assets.</p> <p>5.2. Evaluate different business valuation techniques and models.</p> <p>5.3. Perform advanced calculation for the valuation of debt and other instruments.</p> <p>5.4. Critically discuss efficient market hypotheses and any implications in business valuations.</p>
<p>6. Understand risk management techniques in business.</p>	<p>6.1. Analyze the nature and types of risks.</p> <p>6.2. Discuss and apply risk management approaches.</p> <p>6.3. Critically discuss the causes and implications of foreign currency risk and interest rate risk.</p> <p>6.4. Assess hedging techniques for foreign currency risk and interest rate risk .</p>

ADVANCE PERFORMANCE MANAGEMENT

Unit Title : Advance Performance Management

Notional Hours : 300

Levels : 6

Number of Credits : 30

Unit grading system : Pass

Unit purpose and aim(s) : To develop the knowledge and understand the specialist cost and management accounting techniques.

Learning Outcomes	Assessment Criteria
<p>1. Understand specialist cost and management accounting techniques</p>	<p>1.1 Evaluate Activity Based Costing and the cost drivers involved 1.2 Discuss target and life-cycle costing 1.3 Critically discuss contemporary issues in management accounting</p>
<p>2. Understand decision making process and techniques</p>	<p>2.1 Discuss the concept of relevant costing 2.2 Assess different pricing strategies and decisions 2.3 Recommend research techniques to reduce uncertainty in decision making 2.4 Perform Break Even analysis and identify limiting factors</p>
<p>3. Understand budgetary systems</p>	<p>3.1 Discuss budgetary control systems and assess different types of budgets 3.2 Perform quantitative analysis for budgetary purposes of an organisation 3.3 Select and analyse appropriate budgetary systems for an organisation and discuss standard costing</p>

4. Be able to prepare forecasts and budgets for a business	4.1 Discuss and use standard costs 4.2 Assess the performance of an organisation with the use of performance analysis 4.3 Discuss the scope of performance measurement 4.4 Discuss material and sales mix and perform appropriate variance analysis
5. Understand performance measurement, monitoring and control	5.1 Assess different performance management information systems 5.2 Evaluate different sources of information and prepare appropriate management reports 5.3 Discuss external considerations and behavior aspects of performance measurement 5.4 Perform divisional performance analysis and transfer pricing

ADVANCE BUSINESS STRATEGY AND RISK MANAGEMENT

Unit Title	: Advance Business Strategy and Risk Management
Notional hours	: 300
Level	: 6
Credit	: 30
Unit grading system	: Pass
Unit purpose and aim(s)	: To understand the purpose and role of financial management

Learning Outcomes	Assessment Criteria
<p>1. Understand the purpose and role of strategic management</p>	<p>1.1. Discuss the importance of strategic management and the stages of strategic management process.</p> <p>1.2. Critically discuss the value of establishing long term objectives.</p> <p>1.3. Evaluate the benefits and the potential pitfalls or risks in using a strategic management approach for decision making.</p> <p>1.4. Recommend how to build and manage strategic relationships with stakeholders.</p> <p>1.5. Discuss the nature and role of vision and mission statements and their use in orientating the organization's strategy.</p>
<p>2. Understand the strategy planning process</p>	<p>2.1. Evaluate the process of strategic analysis and strategic options generations.</p> <p>2.2. Critically discuss on how to perform an internal and external strategic management audit.</p> <p>2.3. Evaluate the key resources and capabilities needed for strategy implementation.</p> <p>2.4. Recommend how to manage the product portfolio of an organization to support the organization's strategic goals.</p> <p>2.5. Critically discuss the importance of value chain activities to an organization's strategy formulation process.</p>

<p>3. Understand the strategy implementation and evaluation process</p>	<p>3.1. Evaluate the tools and techniques of strategy implementation.</p> <p>3.2. Critically discuss the importance of organization structure in strategy implementation.</p> <p>3.3. Critically discuss how to modify an organization's culture to support new strategies.</p> <p>3.4. Evaluate the alternative models of strategic performance measurement in a range of business context.</p> <p>3.5. Critically discuss the importance of contingency planning in strategy evaluation.</p>
<p>4. The role of information systems in organization strategy</p>	<p>4.1. Evaluate the information systems required to sustain the organization.</p> <p>4.2. Critically discuss the need for the information system strategy to be complementary to the corporate and individual business unit strategies.</p> <p>4.3. Evaluate the impact of IT/IS on an organization and its strategy.</p> <p>4.4. Discuss the role of big data and digitization in knowledge – based organization.</p>
<p>5. Understand risk management strategies in business</p>	<p>5.1. Evaluate the types of risk facing by the organization.</p> <p>5.2. Evaluate the organization's ability to bear identified risks.</p> <p>5.3. Recommend mitigation strategies for the identified risks.</p> <p>5.4. Evaluate the appropriateness of internal control systems for the management of an organization.</p> <p>5.5. Evaluate the essential features of internal control systems for identifying, assessing and managing risks.</p>



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