#### CPA ADVANCD LEVEL

# PRACTICAL PAPER NO. CA 35P: BUSINESS AND DATA ANALYTICS (COMPUTER-BASED EXAMINATION).

#### **NOTIONAL HOURS: 240**

#### Recommended tool: Excel, R

#### UNIT DESCRIPTION

This course is aimed at enabling the candidate to use information technology to support decision making through business analytics. The candidate is expected to demonstrate digital competency in preparation and analysis of financial statements, forecasting and related areas in data analytics.

#### PREREQUISITE

To attempt this paper, a candidate shall be required to have passed all other examination papers within the CPA qualification.

Candidates will be required to have core knowledge of quantitative techniques, financial accounting and reporting and financial management. Candidates are also expected to have knowledge in their specialisation areas of management accounting, audit, tax and public financial management.

The paper will be attempted over three hours in a controlled, computerized environment (examination centres with computer laboratories).

#### 1.0 LEARNING OUTCOMES

A candidate who passes this paper should be able to:

- Discuss fundamental aspects of big data and data analytics from the CRISP (cross-industry standard process for data mining) framework, data visualisation and emerging issues.
- Apply data analytics in preparation of financial statements, financial statements analysis and forecasting, carrying out sensitivity/scenario analysis and presenting financial data and metrics using dashboards.
- Apply data analytics in financial management principles that include time value of money analysis, evaluate capital projects, carry out sensitivity/scenario analysis and present information using dash boards.
- Apply data analytics in management accounting to estimate product costs, breakeven analysis, budget preparation, sensitivity/scenario analysis and flexible budgets.
- Apply data analytics in auditing techniques including key financial trends, fraud detection, tests of control, model reviews and validation issues.
- Apply data analytics in estimating tax payable and in public sector financial management.

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**M Walker** 

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