

APL SCHEME

Name of Candidate

Assessor

Date of Assessment

| UNIT | DESCRIPTION | PERFORMANCE CRITERIA | | | | | | | | | | COMMENTS |
|---|--|----------------------|---|---|---|---|---|---|---|---|----|----------|
| (3) Management Accounting Budgets and Budgetary Control | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | <p>(1) Explain the purpose of Budgets and Budgetary Control as an aid to Management.</p> <p>(2) Prepare a set of functional budgets and an operating statement to incorporate these plans.</p> <p>(3) Understand how the use of Budgets and Budgetary Control can have a behavioural effect upon the user of such reporting.</p> <p>(4) Give examples from the workplace on the use of Flexible Budgets.</p> <p>(5) Demonstrate an understanding of Zero Base Budgeting.</p> | | | | | | | | | | | |

