

## Performance descriptors

Grade	Descriptor
<b>Pass</b>	<p>Candidates can recall, describe and explain cost accounting terms, definitions, formulae and techniques.</p> <p>Candidates can apply cost accounting techniques to present costing and management data in appropriate formats</p> <p>Candidates can select cost accounting information carry out complex computations, and prepare costing and financial statements with precision</p> <p>Candidates can compare and analyse complex costing and management information and interpret financial data and information, to derive outcomes</p> <p>Candidates can present a reasoned decision for management</p>
<b>Distinction</b>	<p>Candidates can recall, describe and explain cost accounting terms, definitions, formulae and techniques. Candidates can link knowledge and understanding from different management accounting contexts.</p> <p>Candidates can apply complex cost accounting techniques to present costing and management data in appropriate formats</p> <p>Candidates can select cost accounting information, carry out complex computations, and prepare costing and financial statements with high precision</p> <p>Candidates can compare and analyse complex costing and management information and interpret financial data and information to derive outcomes and forecast consequences</p> <p>Candidates can weigh up evidence, including a logical chain of reasoning to present a balanced decision for management</p>

Performance descriptors may be revised following first award.