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# University of Pretoria Yearbook 2016

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## Management accounting 410 (BSR 410)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	16.00
<b>Programmes</b>	<a href="#">BEng Industrial Engineering</a> <a href="#">BEng Industrial Engineering Engage</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FBS 110
<b>Contact time</b>	6 lectures per week
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Financial Management
<b>Period of presentation</b>	Semester 1

### Module content

The work of management and the need for managerial accounting information. The changing business environment. Cost terms, concepts, and classification. Job order costing. Process costing. Activity-based costing and quality management. Cost-volume-profit relations. Variable and fixed costing. Budgeting and control. Standard costs and flexible budgets. Segment reporting and decentralisation. Relevant costs for decision-making. Allocations of service departments cost to operating departments.

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