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# University of Pretoria Yearbook 2018

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## Management accounting 410 (BSR 410)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 16.00

**Programmes** [BEng Industrial Engineering](#)  
[BEng Industrial Engineering ENGAGE](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

**Prerequisites** FBS 110

**Contact time** 6 lectures per week

**Language of tuition** Module is presented in English

**Department** Financial Management

**Period of presentation** 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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