



University of Pretoria Yearbook 2019

Management accounting 410 (BSR 410)

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| 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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