



University of Pretoria Yearbook 2020

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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