

University of Pretoria Yearbook 2021

Management accounting 410 (BSR 410)

Qualification Undergraduate

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

Module credits 16.00

NQF Level 08

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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