

University of Pretoria Yearbook 2016

Management accounting 884 (GIA 884)

| Qualification | Postgraduate |
|------------------------|--------------------------------------|
| Faculty | Gordon Institute of Business Science |
| Module credits | 9.00 |
| Prerequisites | No prerequisites. |
| Contact time | 28 contact hours per 3 week cycle |
| Language of tuition | English |
| Academic organisation | Gordon Institute of Business S |
| Period of presentation | Semester 1 or Semester 2 |

Module content

Management accounting provides managers with timely and appropriate information – firstly in order to understand the cause and behaviour of costs and to meaningfully allocate these costs to products, customers and inventories; secondly to assist in planning, budgeting and decision making; and finally in order to measure performance. This course is intended as an introduction for individuals who will plan, make business decisions and evaluate the performance of business units using information derived from the accounting system. You will understand the benefits of basic management accounting tools and techniques and learn how these concepts can be useful in different managerial decision-making situations.

The information published here is subject to change and may be amended after the publication of this information. The **General Regulations (G Regulations)** apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the **General Rules** section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.