

University of Pretoria Yearbook 2016

Management accounting 804 (GIE 804)

Qualification	Postgraduate
Faculty	Gordon Institute of Business Science
Module credits	9.00
Prerequisites	No prerequisites.
Contact time	24 contact hours per semester
Language of tuition	English
Academic organisation	Gordon Institute of Business S
Period of presentation	Semester 2

Module content

In this course students will come to understand the value and importance of 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 in a new growing business using information derived from the accounting system. Students 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 within early stage, growing or mature businesses.

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