

# University of Pretoria Yearbook 2017

## 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

**Academic organisation** 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.

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.