



# Universiteit van Pretoria Jaarboek 2017

## Management accounting 788 (GIA 788)

|                               |                                                      |
|-------------------------------|------------------------------------------------------|
| <b>Kwalifikasie</b>           | Nagraads                                             |
| <b>Fakulteit</b>              | <a href="#">Gordon Institute of Business Science</a> |
| <b>Modulekrediete</b>         | 10.00                                                |
| <b>Programme</b>              | <a href="#">PGDip Algemene Bestuur</a>               |
| <b>Voorvereistes</b>          | No prerequisites.                                    |
| <b>Kontaktyd</b>              | Vier-en-twintig uur                                  |
| <b>Onderrigtaal</b>           | Module word in Engels aangebied                      |
| <b>Akademiese organisasie</b> | Gordon Institute of Bus Sci                          |
| <b>Aanbiedingstydperk</b>     | Semester 1 of Semester 2                             |

### Module-inhoud

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.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertrou met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.