

# University of Pretoria Yearbook 2021

## Management accounting 864 (GIA 864)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Gordon Institute of Business Science</a>
<b>Module credits</b>	9.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	Twenty four hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Gordon Institute of Business Science
<b>Period of presentation</b>	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 module 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.

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