

University of Pretoria Yearbook 2022

Management accounting 864 (GIA 864)

Qualification	Postgraduate
Faculty	Gordon Institute of Business Science
Module credits	9.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	Twenty four hours
Language of tuition	Module is presented in English
Department	Gordon Institute of Business Science
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 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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