

BU7401

## Management Accounting



**Course Aim** This course aims to provide students with an understanding of the issues critical to strategic management accounting.

**Short Title**

Faculty Business

Polytechnic Level

Credits 15

Pre-requisites BU7403 or BSB6403

Co-requisites Nil

Anti-requisites BSB6401

**Version 1**

Effective From September, 2016

Indicative NQF Level 7

Student Contact hrs 60

Self-directed hrs 90

Other directed hrs 0

Total learning hrs 150

**Learning**

**Outcomes**

On successful completion of this course, students will be able to:

- 1 Apply and evaluate Management accounting techniques.
- 2 Select and appropriately apply decision making techniques to evaluate business choices and use scarce resources effectively.
- 3 Apply standard costing to measure and control business performance and identify remedial action.
- 4 Apply budgeting techniques, and evaluate alternative methods of budgeting, planning and control.
- 5 Assess the performance of business from both a financial and non-financial viewpoint.

**NQF Sub-strand**

Practical  
Application of  
knowledge  
Practical  
Application of  
knowledge  
Generic, Problem  
Solving and  
Analytical Skills  
Practical  
Application of  
knowledge  
Theoretical  
Understanding