

BU7403

## Cost Accounting



**Course Aim** This course will enable students to apply key costing concepts and tools used for managerial planning and control. The focus will be on fundamental cost concepts, cost behaviour, and cost analysis.

**Short Title** Cost Acct  
**Faculty** Business  
**Polytechnic Level**  
**Credits** 15  
**Pre-requisites** BU7402 or BSB6402  
**Co-requisites** Nil  
**Anti-requisites** BSB6403

**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 Demonstrate a broad knowledge of the defining features and main areas of cost accounting.
- 2 Explain the nature and purpose of cost accounting.
- 3 Discuss the purpose, classification and behaviour of cost.
- 4 Apply the cost accounting techniques to help support decision making.

**NQF Sub-strand**

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