

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 BU6005
Co-requisites Nil
Anti-requisites BSB6403

Version 2
Effective From 1st September, 2017
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