

MA (Management Accounting)

The nature, source and purpose of management information

1. Accounting for management
2. Sources of data
3. Cost classification
4. Presenting information

Data analysis and statistical techniques

1. Sampling methods
2. Forecasting techniques
3. Summarising and analysing data
4. Spreadsheets

Cost accounting techniques.

1. Accounting for material, labour and overheads
2. Absorption and marginal costing
3. Cost accounting methods
4. Alternative cost accounting principles

Budgeting

1. Nature and purpose of budgeting
2. Budget preparation
3. Flexible budgets
4. Capital budgeting and discounted cash flow
5. Budgetary control and reporting
6. Behavioural aspects of budgeting

Standard costing

1. Standard costing system
2. Variance calculations and analysis
3. Reconciliation of budgeted and actual profit

Performance measurement

1. Performance measurement - overview
2. Performance measurement - application
3. Cost reductions and value enhancement
4. Monitoring performance and reporting