

## BUS2002 Management Accounting

### Unit Description

This unit will provide management accounting knowledge for application within an organisation, such as information management, marketing, valuation, pricing and cost control. Management accounting is involved in decisions that will affect the future of the organisation.

Topics covered include management planning and decision-making; analysis of financial statements; budgeting for control and performance evaluation; decision making and cost behaviour.

<b>Credit Points</b>	6 credit points
<b>Duration</b>	12 weeks (10 teaching weeks and 2 revision and assessment weeks)

### Unit Learning Outcomes

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

1. Utilize management accounting as an effective tool for planning.
2. Design, apply and evaluate different costing systems for decision making.
3. Construct and evaluate master budget and variance analysis.
4. Perform financial analysis and interpretation, including cost-volume-profit (CVP).
5. Evaluate capital expenditure decisions.
6. Apply non-financial performance measurement in decision making processes.