

MANAGEMENT ACCOUNTING

Segment A

- Cost of capital
- Strategy & Governance
- Risk management
- Capital investment appraisal
- Sources and forms of finance
- Dividend decision
- Management of working capital
- Treasury function

Segment B

- Analysis and interpretation of financial and non - financial information
- Businesses in difficulty
- Valuations
- Mergers and acquisitions
- Business plans and financial proposals

Segment C

- Nature and classification of costs
- Variable and absorption costing
- Cost-volume- profit analysis
- Activity-based costing
- Job costing
- Process costing
- Joint and by- product costing
- Budgeting
- Cost management

Segment D

- Standard costing
- Decision making
- Performance management
- Transfer pricing