

BUS324 - Management Accounting (2 Units)

Department of Business Management

Covenant University

1. BUS324

1.1. BUS324 - Management Accounting (2 Units)

Accounting for management control purposes; objectives and methods of management accounting; cost accounting systems, general principles of costing; behavioural aspects of costs. Elements of cost. Fixed, variable and semi-variable costs; budgets, budgetary control, preparation of master and subsidiary budgets including cash forecasting, standard costing preparation and computation of variances, break-even analysis