Vak: Management Accounting 1 — credits: 5

Vakcode	IFCP18MAC1A
Naam	Management Accounting 1
Studiejaar	2026-2027
ECTS credits	5
Taal	Engels
Coördinator	K.G. Hop
Werkvormen	Werkcollege
Toetsen	Management Accounting 1 - Computer, organisatie ToetsCentrum

Leeruitkomsten

1. The student describes, explains and applies the planning and control cycle.
2. The student describes and explains the different types and categorizations of costs in small enterprises.
3. The student describes, explains and applies various cost accounting methods in different small enterprises and the influence on pricing and the budget.
4. The student describes, explains and applies basic variance analyses.
5. The student describes, explains and applies basic break-even, indifference and decision analyses.

Inhoud

The module provides the fundamentals of cost accounting, or simply put, calculating the unit cost of a product or service, subject to choices and decisions made by management. All is provided within an applied form with the help of a digital learning tool called Edumundo and Excel.

Professional tasks and products:
1. Multiple cost classifications.
2. Cost allocation based on the difference between direct and indirect costs.
3. Calculations of costs per unit based on the difference between constant and variable costs.
4. Ex-ante and ex-post budgets.
5. Calculations of differences between budgets and actuals.
6. Different sorts of profit and loss-statements related to the valuation of inventories.
7. Break-even calculations.
8. Decision analyses.

Opgenomen in opleiding(en)

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