Program   **FOUNDATIONS IN ACCOUNTING (FIA)**
Course Description   **MANAGEMENT INFORMATION**
Course Code   **MA1**
Component   COURSE OUTLINE

A. The nature and purpose of cost and management accounting
        1. Nature of business organisation and the accounting systems
        2. Nature and purpose of management information
B. Transaction processing
        1. Transaction processing systems
        2. Coding system
C. Cost classification and measurement
        1. Cost classification and behaviour
        2. Cost units, cost centres, profit centres and investment centres
D. Accounting for costs
        1. Accounting for materials
        2. Accounting for labour
        3. Accounting for other expenses
        4. Accounting for product costs
E. Spreadsheets
        1. Spreadsheets overview
        2. Creating and using spreadsheets
        3. Presenting and printing spreadsheet data/information