



FINANCE AND TREASURY TRAINING

Accounting for Investment and Managerial Decision Making

5 day course

Classroom, online or in-house

Course overview

This course covers the accounting information used to make investment and operating decisions, and its limitations. Delegates work through the distinction between accounting profit and cash, relevant costing for decisions, the treatment of investments and their measurement, capital investment appraisal, and the management reporting that supports rather than obscures a decision. Substantial attention goes to the ways accounting information misleads decision makers: sunk cost, allocated overhead treated as avoidable, and profit recognised long before the cash arrives.

What you will learn

- Distinguish accounting profit from cash and know when each matters
- Apply relevant costing to a decision
- Account for investments and understand their measurement basis
- Appraise capital investments using discounted methods
- Design management reporting that supports decisions
- Recognise where accounting information misleads a decision maker
- Challenge a proposal built on allocated or sunk costs

Who should attend

- Financial and management accountants
- Finance business partners
- Investment and business analysts
- Operational managers making investment cases
- Internal auditors

Course outline

- 01 Accounting profit against cash
- 02 Relevant costing for decisions
- 03 Sunk costs, allocated overhead and the errors they cause
- 04 Accounting for investments and measurement bases
- 05 Capital investment appraisal
- 06 Management reporting that supports decisions
- 07 Where accounting information misleads
- 08 Challenging a weak investment case

Upcoming dates

Dates	Venue	Format	Fee per delegate
15 to 19 September 2026	Lilongwe, Malawi	Classroom	R11,995
29 September to 3 October 2026	Gaborone, Botswana	Classroom	R11,995
23 to 27 November 2026	Accra, Ghana	Classroom	R11,995

Fees and how to register

Online **from R6,500** per delegate, classroom **from R11,995** per delegate, in-house training is quotation on request. Book 2 or more delegates on this course and save 10%.



To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afri-science.co.za, or WhatsApp us on **+27 63 479 1136**.

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