



FINANCE AND TREASURY TRAINING

Cost and Management Accounting

5 day course

Classroom, online or in-house

Course overview

Financial accounting reports what happened to people outside the business; management accounting tells the people inside it what to do next, and the two answer different questions from the same underlying records. This course covers the second. Delegates work through cost classification and behaviour, the distinction between fixed, variable and stepped cost that drives every short term decision, and absorption against marginal costing with the different profit each reports. Overhead allocation and activity based costing follow. Standard costing and variance analysis are worked through, since a variance is only useful if somebody can act on it. Break even, contribution and relevant costing for decisions are covered. The course closes on transfer pricing between internal units.

What you will learn

- Classify costs and predict how each behaves with activity
- Apply absorption and marginal costing and explain the profit difference
- Allocate overhead, including through activity based costing
- Set standards and analyse variances into actionable causes
- Use break even and contribution analysis in decisions
- Apply relevant costing to make, buy, keep or close decisions
- Set transfer prices between internal units without distorting behaviour

Who should attend

- Management accountants and cost accountants
- Finance business partners and analysts
- Operations and production managers using cost data
- Budget holders and department heads
- Accountants moving from financial into management reporting

Course outline

- 01 Two questions from the same records
- 02 Cost classification and behaviour
- 03 Absorption against marginal costing
- 04 Overhead allocation
- 05 Activity based costing
- 06 Standard costing and variance analysis
- 07 Break even, contribution and relevant costing
- 08 Transfer pricing between internal units

Upcoming dates

Dates	Venue	Format	Fee per delegate
14 to 18 December 2026	Johannesburg, South Africa	Classroom	R19,950
25 to 29 January 2027	Windhoek, Namibia	Classroom	R19,950
22 to 26 February 2027	Online	Online	R8,500
22 to 26 March 2027	Durban, South Africa	Classroom	R19,950



Fees and how to register

This 5 day course is **R8,500** per delegate online, **R19,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 1,325** in the classroom elsewhere in Africa. 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@afriscience.co.za, or WhatsApp us on **+27 63 479 1136**.

AfriScience Group | +27 61 536 6531 | info@afriscience.co.za | Pretoria, Gauteng, South Africa