

Performance Management and Internal Controls Course Content

1. Managerial Accounting
 - Cost-Volume-Profit Relationship
2. Cost Analysis for Planning.
 - Cash budget and budgeting
3. The management control systems
 - Cost Classifications according to a Time-Frame Perspective
 - Performance Reporting
 - Standard cost Variance Analysis
 - Analysis of Organizational Units
4. Cost analysis for Decision Making
 - Cost Classifications for Other Analytical Purposes
 - Short-Run decision Analysis
 - Long-Run Investment Analysis
5. Concept of internal control and auditing
 - Internal audit on financial information
 - Audits on financial statement
 - Development of an understanding in auditors' requirements.