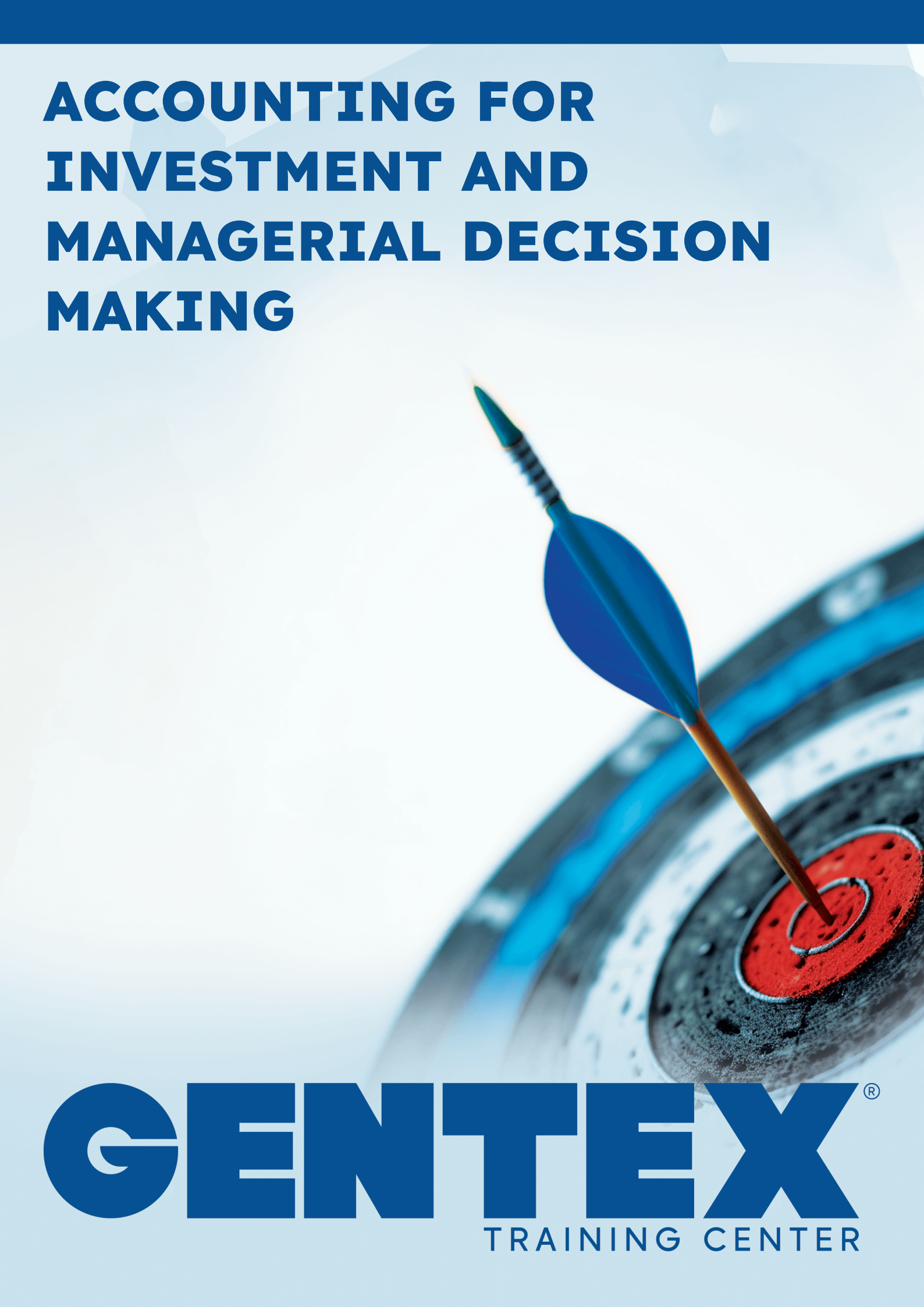
ACCOUNTING FOR INVESTMENT AND MANAGERIAL DECISION MAKING



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Introduction

Accounting for Investment and Managerial Decision Making Training Course connects financial information to the choices managers actually face. Reports serve little purpose if they do not sharpen a decision about a product, a project, a price, or a capital outlay. This course builds the analytical toolkit that turns cost and revenue data into clear options. It covers cost behaviour, contribution analysis, relevant costing, and capital investment appraisal. Furthermore, it applies break-even analysis, NPV, IRR, payback, and activity-based costing. In addition, it uses budgeting and variance analysis to control performance after the decision is made. As a result, participants recommend choices they can support with numbers.

Accounting for Investment and Managerial Decision Making Course Objectives

- Distinguish financial accounting from managerial accounting and its purpose.
- Classify costs by behaviour, function, and traceability.
- Apply contribution margin and cost-volume-profit analysis.
- Perform break-even and target profit calculations.
- Apply relevant costing to accept-or-reject and make-or-buy decisions.
- Evaluate investment proposals using NPV, IRR, payback, and ARR.
- Incorporate risk and sensitivity into investment appraisal.
- Apply activity-based costing to allocate overhead accurately.
- Prepare budgets and analyse variances against actual results.
- Analyse segment, product, and customer profitability for decisions.

Course Methodology

- Interactive lectures supported by practical decision-making cases.

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- Costing and contribution analysis workshops with worked numbers.
- Investment appraisal exercises using Excel-based models.
- Budget preparation and variance analysis simulations.
- Structured peer discussion with facilitator feedback on recommendations.

Who Should Take This Course

- Management accountants and financial analysts.
- Finance managers and business partners.
- Budgeting and planning professionals.
- Investment and feasibility study analysts.
- Operations and commercial managers using financial data.
- Professionals preparing capital expenditure proposals.

Accounting for Investment and Managerial Decision Making Course Outlines

Day 1: Managerial Accounting and Cost Behaviour

- Financial versus managerial accounting and reporting purpose.
- Direct, indirect, fixed, variable, and mixed costs.
- Cost estimation and separation techniques.
- Contribution margin and its role in decisions.
- Cost-volume-profit relationships.
- Absorption versus variable costing.
- Case study: costing a product line for a real decision.

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Day 2: Decision-Relevant Costing

- Relevant costs, sunk costs, and opportunity costs.
- Accept-or-reject special order decisions.
- Make-or-buy and outsourcing analysis.
- Continue-or-discontinue product and segment decisions.
- Constrained resource and limiting factor decisions.
- Pricing decisions using cost-plus and target costing.
- Workshop: evaluating three short-term decision scenarios.

Day 3: Capital Investment Appraisal

- Time value of money and discounting basics.
- Net present value and the cost of capital.
- Internal rate of return and its limitations.
- Payback period and discounted payback.
- Accounting rate of return and residual income.
- Comparing mutually exclusive projects.
- Workshop: appraising a capital expenditure proposal.

Day 4: Risk, Costing Systems, and Profitability

- Sensitivity and scenario analysis in appraisal.
- Risk-adjusted discount rates and certainty equivalents.
- Activity-based costing and overhead allocation.
- Throughput and theory of constraints basics.
- Customer and product profitability analysis.

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- Transfer pricing basics for internal decisions.
- Workshop: allocating overhead with activity-based costing.

Day 5: Budgeting, Variances, and Performance Control

- Budget purposes and the master budget structure.
- Flexible budgets and standard costing.
- Material, labour, and overhead variance analysis.
- Preparing a capital budget and investment register.
- Balanced scorecard and performance indicators.
- Reporting decision outcomes to management.
- Course review, assessment, and action planning.

Conclusion

By successfully completing Accounting for Investment and Managerial Decision Making, participants will gain a thorough understanding of cost behaviour and classification, decision-relevant costing, cost-volume-profit analysis, capital investment appraisal, activity-based costing, and budgeting with variance control. They will also acquire practical skills in cost analysis, investment appraisal, profitability evaluation, and budget preparation. In addition, the course prepares them to support management decisions with clear financial evidence. Gentex Training Center delivers this programme with a strong focus on applied analysis and defensible business recommendations.

FAQs for Accounting for Investment and Managerial Decision Making course

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Q1 What is the "Accounting for Investment and Managerial Decision Making" course about?

It is a five-day programme on using financial information to make and support management decisions. It covers cost behaviour, contribution and break-even analysis, relevant costing, capital investment appraisal, activity-based costing, budgeting, and variance analysis.

Q2 What are the key benefits of the "Accounting for Investment and Managerial Decision Making" course?

Participants learn to turn accounting data into decision options, which improves the quality of recommendations managers act on. The course sharpens pricing and product decisions, strengthens capital expenditure proposals, improves overhead accuracy, tightens budget control, and reduces the chance of approving weak investments.

Q3 What skills will I gain from the "Accounting for Investment and Managerial Decision Making" course?

Participants gain cost behaviour analysis and cost classification, decision-relevant costing and short-term decision analysis, capital investment appraisal and profitability evaluation, and budgeting and variance analysis. These four skills cover the practical core of managerial accounting for decisions.

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Q4 What tools, methods, or standards are covered in the "Accounting for Investment and Managerial Decision Making" course?

The course covers cost estimation and cost separation techniques, contribution margin analysis, cost-volume-profit analysis, break-even and target profit calculation, absorption and variable costing, relevant costing with sunk and opportunity cost treatment, special order and make-or-buy analysis, limiting factor and constrained resource analysis, cost-plus and target costing, time value of money, net present value, internal rate of return, payback and discounted payback, accounting rate of return, residual income, sensitivity and scenario analysis, risk-adjusted discount rates, activity-based costing, throughput and theory of constraints, customer and product profitability analysis, transfer pricing, master and flexible budgeting, standard costing, material, labour and overhead variance analysis, the balanced scorecard, and capital expenditure registers.

Q5 How is the "Accounting for Investment and Managerial Decision Making" course applied in real-world practice?

Participants apply the methods to live business questions. They cost products, test special orders, run make-or-buy comparisons, appraise capital proposals with NPV and IRR, allocate overhead with activity-based costing, build budgets, and explain variances. Many leave with investment appraisal templates, a costing model, and a budget pack ready for their next decision cycle.