

# competency grid

Chapter	Topics	Module unit code
1	Introduction to management accounting	FNSACCT507A*
2	Manufacturing statements	FNSACCT507A*
3	Cost flows	FNSACCT507A*
4	Materials—control and accounting	FNSACCT507A
5	Labour—control and accounting	FNSACCT507A
6	Factory overhead—control and accounting	FNSACCT507A
7	Job costing	FNSACCT507A*
8	Responsibility accounting	FNSACCT507A
9	Cost-volume-profit analysis	FNSACCT507A
10	Direct costing	FNSACCT613A
11	Activity-based costing	FNSACCT613A
12	Process costing fundamentals	FNSACCT613A
13	Advanced process costing	FNSACCT613A
14	Operation costing	FNSACCT613A
15	Joint and by-product costing	FNSACCT613A
16	Standard costing	FNSACCT613A

\* Chapters 1, 2, 3 and 7 cover material that was included in the FNS04 unit FNSACCT402B 'Produce job costing information'. The range statement of the FNS10 unit FNSACCT507A includes these topics.