

APL SCHEME

Name of Candidate

Assessor

Date of Assessment

UNIT	DESCRIPTION	PERFORMANCE CRITERIA										COMMENTS
(2b) Management Accounting		1	2	3	4	5	6	7	8	9	10	
	Activity Based Costing and Target Costing. (1) Compare and contrast Activity Based Costing (ABC) with Traditional method of overhead recovery. (2) Apply the ABC technique to examples from the workplace (3) Show how the technique of Target Costing can aid in setting product price. (4) Outline the benefits of both ABC and Target Costing											

