

APL SCHEME

Name of Candidate

Assessor

Date of Assessment

UNIT	DESCRIPTION	PERFORMANCE CRITERIA										COMMENTS
(1) Cost Analysis and Control		1	2	3	4	5	6	7	8	9	10	
	<p>(1) Examine the functions of Cost Accounting and Management Accounting and demonstrate how these are used in your organisation.</p> <p>(2) Illustrate how Financial Information provided by you is useful to the end user.</p> <p>(3) Define what is meant by the term Responsibility Accounting and illustrate with examples from your organisation the function of Cost Centre, Profit Centre and Investment Centre.</p> <p>(4) Examine the elements of cost and cost behaviour and illustrate how these elements are dealt with in the reports you supply to management.</p>											

