

EXAMPLE OF MAPPING PERFORMED YEARLY (Extract only):

Competencies in Management Decision Making and Control

	Management Accounting 278(24)	Comments	Management Accounting 378(36)	Comments	HonsBAcc - Management Accounting	Comments
VI-2.2 Analyses and interprets budget variances						
Level X						
Analyses the actual performance against budget and provides analysis of variances to the appropriate level of management	X		X		X	
Makes recommendations based on findings, where applicable			X		X	
VI-2.3 Considers the applicability of a standard costing system and performs detailed variance analysis						
Level X						
Designs the system and develops appropriate standards					X	
Reconciles actual to budgeted profit, analyses, interprets and investigates variances between standard and actual costs and reports results to appropriate levels of management	X		X		X	
Makes recommendations based on findings, where applicable			X		X	
Prorates variances in accordance with IFRS			X		X	