



FINANCE AND TREASURY TRAINING

Accounting for Investment and Managerial Decision Making

5 day course

Classroom, online or in-house

Course overview

This course covers the accounting information used to make investment and operating decisions, and its limitations. Delegates work through the distinction between accounting profit and cash, relevant costing for decisions, the treatment of investments and their measurement, capital investment appraisal, and the management reporting that supports rather than obscures a decision. Substantial attention goes to the ways accounting information misleads decision makers: sunk cost, allocated overhead treated as avoidable, and profit recognised long before the cash arrives.

What you will learn

- Distinguish accounting profit from cash and know when each matters
- Apply relevant costing to a decision
- Account for investments and understand their measurement basis
- Appraise capital investments using discounted methods
- Design management reporting that supports decisions
- Recognise where accounting information misleads a decision maker
- Challenge a proposal built on allocated or sunk costs

Who should attend

- Financial and management accountants
- Finance business partners
- Investment and business analysts
- Operational managers making investment cases
- Internal auditors

Course outline

- 01 Accounting profit against cash
- 02 Relevant costing for decisions
- 03 Sunk costs, allocated overhead and the errors they cause
- 04 Accounting for investments and measurement bases
- 05 Capital investment appraisal
- 06 Management reporting that supports decisions
- 07 Where accounting information misleads
- 08 Challenging a weak investment case

Upcoming dates

Dates	Venue	Format	Fee per delegate
2 to 6 November 2026	Online	Online	R8,500
23 to 27 November 2026	Durban, South Africa	Classroom	R19,950
15 to 19 February 2027	Cape Town, South Africa	Classroom	R19,950

Fees and how to register

This 5 day course is **R8,500** per delegate online, **R19,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 1,325** in the classroom elsewhere in Africa. In-house training is quotation on request.



Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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