



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

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COURSE BROCHURE

Cost Analysis, Control and Optimization

Custom Courses / Accounting and Finance

Unit Standard AATICD-0010 · NQF Level 5 · 10 Credits · 5 Days

COURSE OVERVIEW

This course equips participants with the skills to analyse costs, implement effective cost control measures, and optimise cost structures to enhance organisational profitability. It covers cost classification, behaviour, and allocation, as well as budgeting, variance analysis, and cost reduction strategies.

Category	Custom Courses
Subfield	Accounting and Finance
Unit Standard	AATICD-0010
Accreditation	SAQA Accredited · NQF Level 5 · 10 Credits
Duration	5 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply cost classification and behaviour principles to categorise and analyse costs within an organisation.
- Analyse cost-volume-profit relationships to support decision-making and break-even analysis.
- Evaluate cost allocation methods and overhead absorption rates to ensure accurate product costing.
- Design and implement a cost control system, including budgeting and variance analysis, to monitor performance.
- Demonstrate cost optimisation techniques to identify and implement cost reduction initiatives without compromising quality.
- Evaluate the impact of cost decisions on profitability and recommend improvements.

WHO SHOULD ATTEND

- This course is ideal for financial managers, cost accountants, operations managers, and business owners who are responsible for managing budgets, controlling costs, and improving financial performance.

COURSE OUTLINE

Day 1: Foundations of Cost Analysis

- Introduction to cost accounting and management
- Cost classifications: direct vs indirect, product vs period
- Cost behaviour: fixed, variable, mixed
- Cost-volume-profit (CVP) analysis basics
- Break-even analysis
- Contribution margin and its uses
- Case discussion: cost analysis in a manufacturing firm

Day 2: Costing Methods and Techniques

- Job order costing: flow of costs
- Process costing: equivalent units
- Activity-based costing: steps and benefits
- Overhead allocation: traditional vs ABC
- Standard costing: setting standards
- Variance analysis: material, labour, overhead
- Practical examples and exercises

Day 3: Cost Control and Budgeting

- Types of budgets: master, operating, financial
- Budget preparation process
- Flexible budgets and static budgets
- Budgetary control: feedback and feedforward
- Variance analysis for control
- Responsibility centres: cost, profit, investment
- Performance evaluation using budgets

Day 4: Cost Optimization Strategies

- Cost reduction vs cost control
- Value analysis: function-cost relationship
- Value engineering: design stage
- Benchmarking: types and process
- Kaizen costing and target costing
- Make-or-buy analysis
- Outsourcing and insourcing decisions
- Cost optimization in supply chain

Day 5: Strategic Cost Management and Integration

- Strategic cost management framework
- Life-cycle costing
- Environmental and social cost considerations
- Cost management in service vs manufacturing
- Pricing decisions: cost-plus, target pricing
- Balanced scorecard and cost metrics
- Integrated case study: cost analysis to optimization
- Course review and action planning

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **10 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 17,700.00	R 17,700.00
1	In-House	R 23,100.00	R 23,100.00
1	On-Campus (Pretoria)	R 26,700.00	R 26,700.00

UPCOMING SESSIONS

Start	End	Method	Venue
24 Aug 2026	28 Aug 2026	On-Campus	Victoria Falls, Zimbabwe
24 Aug 2026	28 Aug 2026	On-Campus	Bangkok, Thailand
31 Aug 2026	04 Sep 2026	On-Campus	Lusaka, Zambia
31 Aug 2026	04 Sep 2026	On-Campus	London, UK
07 Sep 2026	11 Sep 2026	On-Campus	Mauritius
07 Sep 2026	11 Sep 2026	On-Campus	Pretoria, South Africa
07 Sep 2026	11 Sep 2026	On-Campus	Abu Dhabi, UAE
07 Sep 2026	11 Sep 2026	On-Campus	Harare, Zimbabwe

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

- 1. Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard AATICD-0010) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
- 2. Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
- 3. Apply by phone or WhatsApp:** call **+27 12 004 8389** or WhatsApp **+27 65 077 6310** and we will prepare your quotation and reserve your seats.
- 4. Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

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