

HRODC Postgraduate Training Institute

A Postgraduate-Only Institution

255

*Accounting for Spoilage, Rework and
Scrap with Balanced Scorecard*

Course or Seminar

Leading To:

DIPLOMA – POSTGRADUATE IN

*Accounting for Spoilage, Rework and
Scrap with Balanced Scorecard*

Accumulating to

POSTGRADUATE DIPLOMA

Progressing To A Masters Degree –

MBA – MSc - MA

Course Co-ordinator:**Prof. Dr. R. B. Crawford – Director HRODC Postgraduate Training Institute**

- PhD (University of London);
- MEd. M. (University of Bath);
- Adv. Dip. Ed. (University of Bristol);
- PGCIS (Thames Valley University);
- ITC (UWI);
- Member of the Standing Council of Organisational Symbolism (MSCOS);
- Member of the Asian Academy of Management (MAAM);
- Member of the International Society of Gesture Studies (MISGS);
- Member of the Academy of Management (MAOM);
- LESAN;
- Professor, HRODC Postgraduate Training Institute;
- Visiting Professor, Polytechnic University of the Philippines (PUP).

For Whom This Course is designed**This Course is designed for:**

- Chartered Accountants;
- Certified Accountants;
- Licensed Accountants;
- Cost Accountants;
- Management Accountants;
- Organisational Decision-makers;
- Inventory Managers;
- Quality Managers;
- Pricing Specialists;
- Balanced Scorecard Specialists;
- Senior Managers;
- Product Managers;
- Operational Directors;
- Profit Centre Managers;
- Budget Specialists;
- Strategic Managers.

Duration: 5 Days

Cost: £5,000.00Per Delegate

Please Note:

- V.A.T. (Government Tax) does not apply to Corporate Sponsored Individuals, taking Programmes or Courses in any location - within or outside the UK.
- It applies only to Individuals and Corporations based in the UK and to Non-UK Individual Residents taking courses in the UK.

Cost Include:

- Free Continuous snacks throughout the Event Days;
- Free Hot Lunch on Event Days;
- Free City Tour;
- Free Stationery;
- Free On-site Internet Access;
- Diploma – Postgraduate –in **Spoilage, Rework and Scrap Accounting with Balanced Scorecard**; or
- Certificate of Attendance and Participation – if unsuccessful on resit.

HRODC Postgraduate Training Institute's Complimentary Products include:

1. HRODC Postgraduate Training Institute's **Leather Conference Folder**;
2. HRODC Postgraduate Training Institute's **Leather Conference Ring Binder/ Writing Pad**;
3. HRODC Postgraduate Training Institute's **Key Ring/ Chain**;
4. HRODC Postgraduate Training Institute's **Leather Conference (Computer – Phone) Bag** – Black or Brown;
5. HRODC Postgraduate Training Institute's **8GB USB Flash Memory Drive**, with Course Material;
6. HRODC Postgraduate Training Institute's**Metal Pen**;
7. HRODC Postgraduate Training Institute's **Polo Shirt**.

****Please see product images, as a separate file - Complimentary Products For Students and Delegates, from HRODC Postgraduate Training Institute.****

Daily Schedule: 9:30 to 4:30 pm.

Location: Central London and International Locations

***Accounting for Spoilage, Rework and Scrap with Balanced Scorecard
Leading to Diploma – Postgraduate in Spoilage, Rework and Scrap
Accounting with Balanced Scoreboard***

Part 1 – Spoilage, Rework and Scrap

- Basic Terminology;
- Accounting for Spoilage;
- Types of Spoilage;
- Process Costing and Spoilage;
- Inspection Points and Spoilage;
- The Five-Step Procedure for Process Costing with Spoilage;
- Job Costing and Spoilage;
- Job Costing and Accounting for Spoilage;
- Job Costing and Rework;
- Accounting for Scrap;
- Aspects of Accounting for Scrap;
- Number of Units of Normal and Abnormal Spoilage Changes, Depending on When Inspection Occurs.

Part 2 – Balanced Scoreboard: Quality , Time and Theory of Constraints

- Quality as a Competitive Tool;
- Two Basic Aspects of Quality
- Quality and Failure
- Four Perspectives of the Balanced Scorecard;
- The Financial Perspective: Costs of Quality (COQ);
- Elements of Costs of Quality Reports;
- Cost of Quality Exclusions;
- The Customer Perspective;
- The Internal Business Process Perspective;
- Pareto Diagrams;
- Cause-and-Effect Diagrams;
- Nonfinancial Measures of Internal Business Process Quality;
- The Learning and Growth Perspective for Quality;
- Advantages of COQ (Financial) Measures;

- Advantages of Nonfinancial Measures of Quality;
- Time as a Competitive Tool;
- Two Operational Measures of Time;
- Time Drivers;
- Simple Time Presumptions;
- Theory of Constraints and Throughput- Contribution Analysis;
- Four Steps in Managing Bottleneck Operations;
- Methods to Relieve Bottlenecks;
- The Balanced Scorecard and Time-Related Measures.

Service Contract, incorporating Terms and Conditions

Click, or copy and paste the URL, below, into your Web Browser, to view our Service Contract, incorporating Terms and Conditions.

https://www.hrodc.com/Service_Contract_Terms_and_Conditions_Service_Details_Delivery_Point_Period_Cancellations_Extinuating_Circumstances_Payment_Protocol_Location.htm

The submission of our application form or otherwise registration by of the submission of a course booking form or e-mail booking request is an attestation of the candidate's subscription to our Policy Terms and Conditions, which are legally binding.

Prof. Dr. R. B. Crawford - Director HRODC Postgraduate Training Institute