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for b com p hons m com mba of all indian universities and professional courses like icwa icai the main aim of this book is to facilitate easy understanding of the matter at one reading without any tediousness in grasping the theories and illustrations almost all the illustrations have ben added at proper places

management accounting is a textbook for business management study programmes it covers the international syllabus of cost accounting and controlling on bachelor s and master s levels prof berkau has more than 25 years of teaching experience in germany uas osnabrück and at international universities in south africa malaysia china the netherlands and south korea the textbook strictly follows a case study based approach all

methods are discussed by easily understandable cases the calculations demonstrate how to apply management accounting step by step in the first chapters the case study penor plc about a british windows doors manufacturer explains the differences between financial accounting ifrss and management accounting in the next following sections the textbook covers two points of view 1 a controlling view with budgeting cost volume profit analysis degree of operating leverage investment appraisal mergers and cross border acquisitions and risk valuation montecarlosimulation 2 a cost accounting view that covers management accounting systems flexible budgeting cost allocation methods performance measurement monitoring reporting product calculation manufacturing accounting job order and process costing activity based costing target costing and contribution margin accounting on the uvk website numerous exam tasks with complete solutions further study materials and links to video clips produced by prof berkau are available for download

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