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Altri autori (Persone)	HorngrenCharles T. <1926-2011.> DatarSrikant M RajanMadhav V
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Nota di contenuto	Pt. I. Management and cost accounting fundamentals -- 1. The accountant's role in the organisation -- 2. An introduction to cost terms and purposes -- 3. Job-costing systems -- 4. Process-costing systems -- 5. Cost allocation -- 6. Cost allocation: joint-cost situations -- 7. Income effects of alternative stock-costing methods -- Part I Case study problems -- Pt. II. Accounting information for decision making -- 8. Cost-volume-profit relationships -- 9. Determining how costs behave -- 10. Relevant information for decision making -- 11. Activity-based costing -- 12. Pricing, target costing and customer profitability analysis -- 13. Capital investment decisions -- Part II Case study problems -- Pt. III. Planning and budgetary control systems -- 14. Motivation, budgets and responsibility accounting --15. Flexible budgets, variances and management control: I -- 16. Flexible budgets, variances and management control: II -- 17. Measuring yield, mix and quantity effects -- Part III Case study problems -- Pt. IV. Management control systems and performance issues -- 18. Control systems and transfer pricing -- 19. Control systems and performance measurement -- Part IV Case study problems -- Pt. V. Quality, time and the strategic management of costs -- 20. Quality and throughput concerns in managing costs -- 21. Accounting for just-in-time systems -- 22. Strategic management accounting and emerging issues -- Part V Case

study problems -- Appendix A: Solutions to selected exercises --  
Appendix B: Notes on compound interest and interest tables.

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Sommario/riassunto

This popular text offers clear and comprehensive coverage of management and cost accounting for students and professionals. Management and Cost Accounting is the European adaptation of Horngren, Datar and Rajan's leading US text, Cost Accounting: A Managerial Emphasis. The content has been significantly revised to reflect management accounting syllabuses across Europe. Rich in examples and real-life applications, Management and Cost Accounting brings technical and theoretical concepts to life. The international focus of the text is supported by a wealth of case studies featuring companies from around the world, and all coverage is fully updated in line with recent research.

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