

**Concept** – This book gives readers the key to understanding management accounting. The main features of cost accounting and the different cost accounting systems are presented concisely and accurately. The impact of the different cost accounting systems is shown in detail using an industrial company and a service company as examples. The figures are presented in the form commonly used in theory, a cost distribution sheet, but the basics of presentation using business processing (ERP) software are also explained. The book is structured and organized with learning in mind throughout. It is therefore ideal as extra reading for those following a course of study, or for self-study, revision or exam preparation.

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**What will you find in this book?** – A comprehensive presentation of the most significant cost accounting systems • clearly presented graphics and tables • clear definitions of key terms • easy-to-grasp basic rules • illustrative examples from practice • clear learning objectives for each chapter • practice-based exercises (with solutions) • accounting know-how for practice