

Cost and Management Accounting Fundamentals: A South African Approach

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About this Publication:

Cost and Management Accounting is a comprehensive resource intended for courses which cover the fundamentals of this subject. The content is aligned to the latest curriculum of the major management accounting professional bodies, and deals with the basic concepts and techniques for the identification and control of costs, as well as general cost management. Cost and Management Accounting has a strong southern African perspective and covers current issues on each topic.

Key Features/ benefits

- Contextualises the South African experience
- Offers the latest developments in management accounting
- Extensive support materials include solutions to exercises, PowerPoint slides, and additional questions and answers.
- Written using accessible language and engaging formats.
- Case studies, theory review questions, test-yourself questions, and detailed end-of-chapter exercises to encourage self-study.

New editions only: Main updates

- Additional discussion questions focusing on interpretation and assessment of accounting content.
- Digital accounting
- Ethics

Support material

- Solutions to exercises in text
- Additional questions and solutions
- PowerPoint slides
- Discussion questions
- Additional case studies

Contents Include:

- The context of Management accounting
- Cost classification and behaviour
- Inventory management and control
- Labour
- Manufacturing overheads
- Job costing and flow of manufacturing costs
- Construction contract costing
- Process costing
- Budgets
- Standard costing
- Integrated and interlocking system
- Direct and absorption costing
- Cost Volume Profit analysis
- Decision making
- Pricing
- Investment appraisal (Basic)
- Presenting management information

Of Interest and Benefit to:

- First-year and second-year cost and management accounting students at universities, universities of technology and private HE institutions.
- Short courses with a focus on cost and management accounting fundamentals.