

Cost Accounting A Managerial Emphasis

Studying cost accounting is one of the best business decisions a student can make. Why? Because success in any business- from the smallest corner store to the largest multinational corporation- requires the use of cost accounting principle and practices. Cost accounting provides key data to manager for planning and controlling, as well as for costing products, services and customers. Today especially, as more and more cost accountant are being called on to become decisions makers instead of data provider, our theme of different cost for different purposes, which we stress throughout the book, is essential for a thorough and useful accounting education. By focusing on basic concept, analyses, uses, and procedures instead of procedures alone. We recognize cost accounting as a managerial tool for business strategy and implementation, and we also prepare student for the rewards and challenges facing them in the world of professional cost accounting both today and tomorrow.

