

Hospitality Management Ac

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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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the book starts with a comparison of financial accounting and management accounting both discussed based on the production firm penor ltd it further demonstrates accounting work in support of general management cvp analysis dol performance measurement risk management and m a as well as cost accounting structures for absorption and marginal cost accounting systems internal cost allocations reporting monitoring manufacturing accounting calculation contribution margin accounting and activity based costing the content is explained by detailed case studies this asia edition also includes real case studies about companies in malaysia all chapters outline the learning objectives provide an overview include case studies and how it is done paragraphs they end with a summary the explanation of new technical terms and a question bank with solutions for checking your learning progress on the internet you can find more than 300 exam tasks with solutions as well as youtube videos from the authors

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