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Introduction To Management Accounting

Definitions of Management Accounting According to J. Batty, "Management Accounting is the term used to describe the accounting methods, systems and techniques which coupled with special knowledge and ability, assists management in its task of maximising or minimising losses." Chapter 1 Introduction to Management Accounting

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Introduction to Management Accounting Unit 1 2. Definition Management Accounting is that branch of accounting which deals with presenting and providing accounting information to the management in a systematic way so that it can perform its management functions of planning, controlling and decision-making in an effective and efficient manner. 3.

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categories, viz, Financial Accounting and Management Accounting. Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost accounting, etc. Both these

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UNIT I MANAGEMENT ACCOUNTING INTRODUCTION

American Accounting Association defines management accounting as: Management Accounting includes the methods and concepts necessary for effective planning, for choosing among alternative business actions, and for control through the evaluation and interpretation of performance. Characteristics of Management Accounting

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