



Der Ursprung Der Melusinensage Eine Ethnologische Untersuchung

By United States. Federal Accounting

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 112 pages. Original publisher: Washington, DC: Executive Office of the President, Office of Management and Budget, : , 1995. OCLC Number: (OCoLC)33212161 Subject: Government lending -- Accounting --Standards -- United States. Excerpt: . . . Managerial Cost Accounting Concepts Managerial cost accounting should be a fundamental part of the financial management system and, to the extent practicable, should be integrated with other parts of the system. Managerial costing should use a basis of accounting, recognition, and measurement appropriate for the intended purpose. Cost information developed for different purposes should be drawn from a common data source, and output reports should be reconcilable to each other. 41. Managerial cost accounting should be an essential element of proper financial planning, control, and evaluation for any organization or activity that uses resources having monetary value. Managerial cost accounting is a basic part of the financial management system in that it supports and provides data to the budgetary and financial accounting functions and, by itself, provides useful information for both internal and external users. Role of Managerial Cost Accounting in Financial Management 42. Managerial cost accounting is the process of...



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