Macmillan Business Masters

Business Accounting

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Business Accounting

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Preface

Accounting information lies at the heart of any business. If we are to fully appreciate the activities of companies and other business organisations, it is essential to understand their financial operations. It is therefore not surprising that accounting forms an integral part of the syllabus of many courses in universities and other institutions of higher and further education.

In recent years there has been a dramatic growth of interest in the two main subdivisions of accounting: financial accounting and management accounting. This book covers both subjects in a clear, direct style. It is suitable as a course text, supplemented by lectures, on a variety of business and management courses and other programmes of study.

Business Accounting covers the key elements of financial and management accounting and is ideal for a one-year course. The book is divided into 23 chapters which are presented in a logical teaching sequence. The text includes activities which are designed to promote understanding of the principles and the solutions add to the student's knowledge as well as providing an introduction to the next learning point. At the end of each chapter there are a variety of exercises, which are intended for self-assessment by the student, with answers at the back of the book.

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