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Cost and Management Accounting

Roger Hussey

Principal Lecturer, Bristol Business School

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Preface

This book is written for managers and students who have no previous knowledge of accounting. Students studying financial accounting at the same time may find some of the concepts and approaches familiar.

I have set out to introduce the subject by using clear, simple examples and by avoiding technical jargon where possible. A sound foundation of the basic methods and procedures is laid down in the earlier chapters before examining the application of techniques.

At the end of the chapters there are questions, some of which may be answered by reference to the relevant text in the chapter or by referring to the outline answers included in Appendix C. Answers are not provided in this book to the questions drawn from the examination papers of the professional bodies. Terms printed in **bold** are defined in the Glossary in Appendix B.

ROGER HUSSEY

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