

09 BIBLIOTECA COMILLAS Economía

This book presents a compendium of the current managerial accounting system, in its theoretical and methodological aspects. Internal accounting is used by companies to determine their costs and analytical results, which represent essential information for their management.

The textbook is oriented to educational purposes, at University, as a textbook for business administration and management degrees and to Organizations as a reference book for professional practitioners.

University teaching has undergone an evolution that has entailed changes in regard to the traditional way of approaching subjects, requiring the student to stay more intensely involved with the teaching-learning process. In this framework, the subject materials become a pillar of great importance in the study methodology, and the main objective of the subject's textbook is to display content that provides high pedagogical value.

This textbook is intended to be a complete teaching material, in an attempt to combine the clarity of the exposition with the rigor and depth of the content. In order to achieve this objective, the book includes a large number of examples that clarify concepts, and practical exercises that facilitate and reinforce the understanding of calculation methods or processes.

As a professional reference book, the authors hope that the text serves the purpose of being useful in terms of remembering concepts, reviewing procedures and solutions, and observing new approaches. Valid processes are addressed for all types of companies, not only industrial ones, but also commercial and service ones, with cases and solutions adapted to their characteristics.

Detailed knowledge of cost formation inevitably reveals opportunities for improvement in working methods, in product design, in scheduling production operations and in the configuration of the organization itself. Nowadays, it is unquestionable that the analysis and interpretation of costs represents a powerful management tool to develop responsibility as professionals or company managers.

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