



METADATA

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Abstract

The purpose of the book is to provide theoretical and practical knowledge regarding the use of Management Accounting techniques for the planning and control of business operations in the modern business environment. The content of the book is structured in such a way to consider the dynamic external environment and the uncertainty that characterizes it. In particular, the management accounting actions of costing and budgeting as well the measurement of the overall performance of the company, are approached from a new perspective by incorporating basic principles of strategic management. At the same time, excel spreadsheet tools such as the Scenario Analysis and Sensitivity

Analysis are employed to check the sensitivity of the results to changes in critical variables. Regarding the content and structure of the 10 chapters, they can be summarized in three sections: In the first section (Chapters 2-6), methodological issues of the preparation of managerial accounting reports for cost management purposes are covered. The second section (Chapters 7-8) describes the methodology for setting budgets, both operational and cash budgets and in chapter 9 the framework for measuring the overall performance of companies. The last chapter (Chapter 10) presents detailed empirical case studies where the above methodological frameworks are applied.