

CONTENTS

About HKIAAT and About the Author	iv
The AAT Examination	v
Syllabus	vi
How to Use This Study Text	ix
Chapter	
1 Introduction to Management Accounting	1
2 Cost Classification, Concepts and Terminology	13
3 Costing for Materials	31
4 Costing for Labour	51
5 Overhead Costs	65
6 Standard Costing	95
7 Job Costing	127
8 Process Costing	147
9 Contract Costing	181
10 Activity-based Costing	199
11 Cost-Volume-Profit Analysis and Short-Term Decision-Making	221
12 Budgeting and Budgetary Control	261
References	294
Pilot Examination Paper	295
Answers	308
Index	332