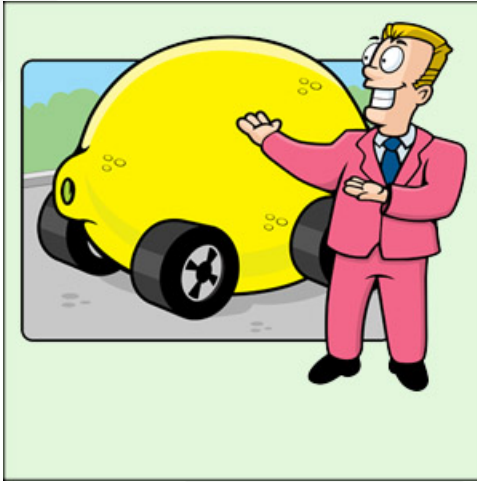


IMA on Managerial Costing: A conceptual framework

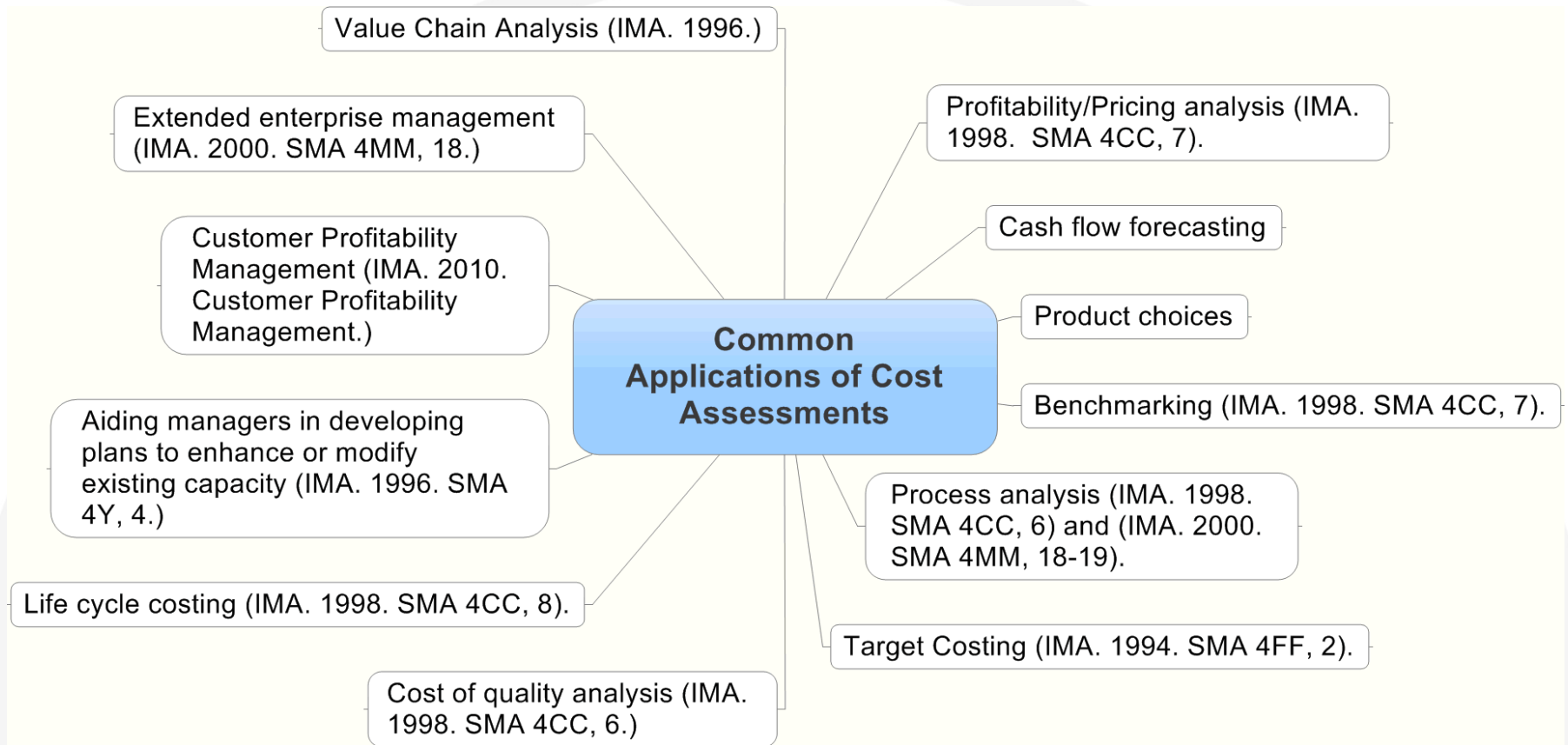
Charles Thomas, PhD, CMA, CPA
Associate Dean, Graduate Programmes

The Market for Lemons



(the bad driving the good out of the marketplace)

Cost Assessments: How are they used?

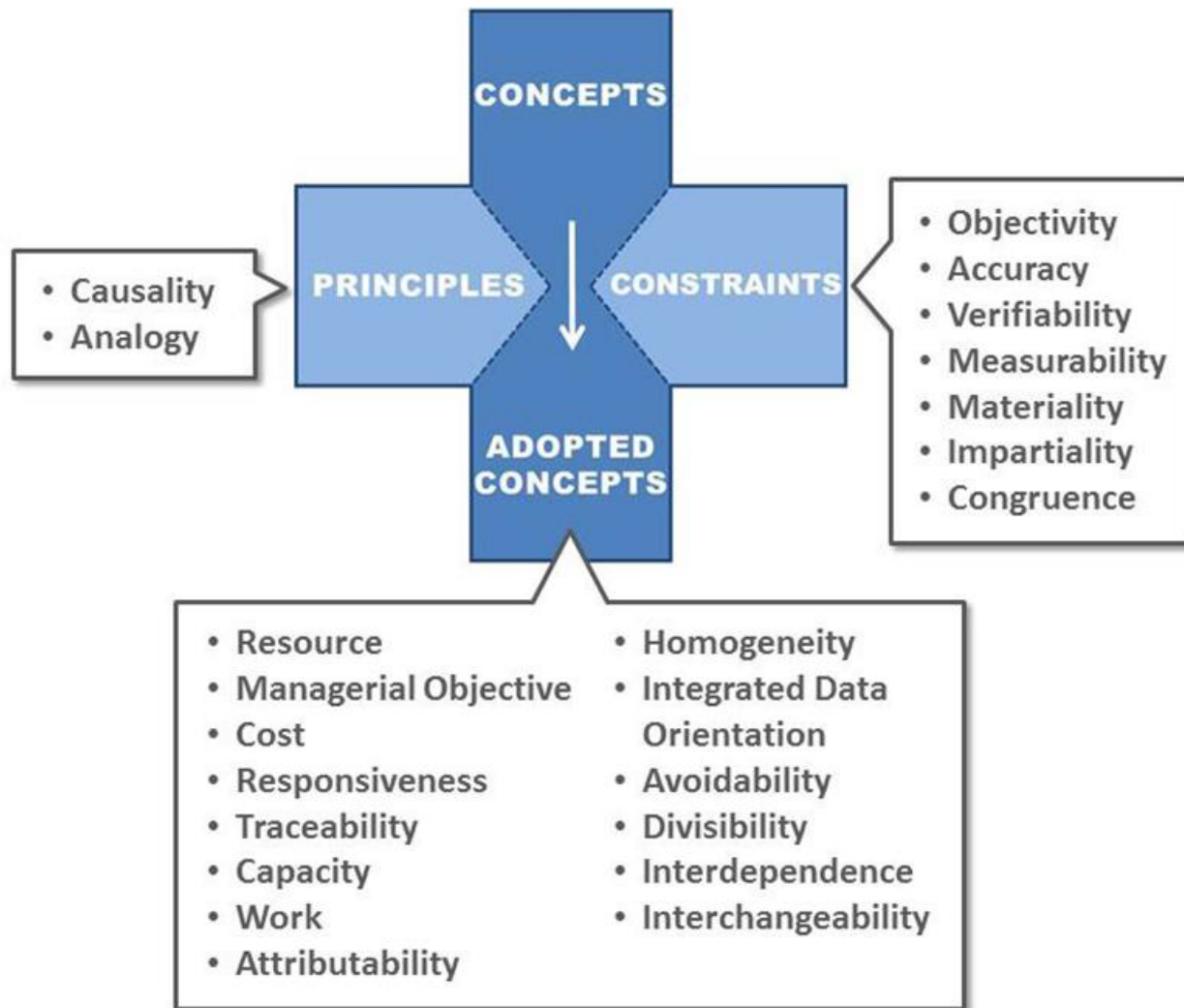


If you learn only methods, you'll be tied to your methods, but if you learn principles you can devise your own methods.

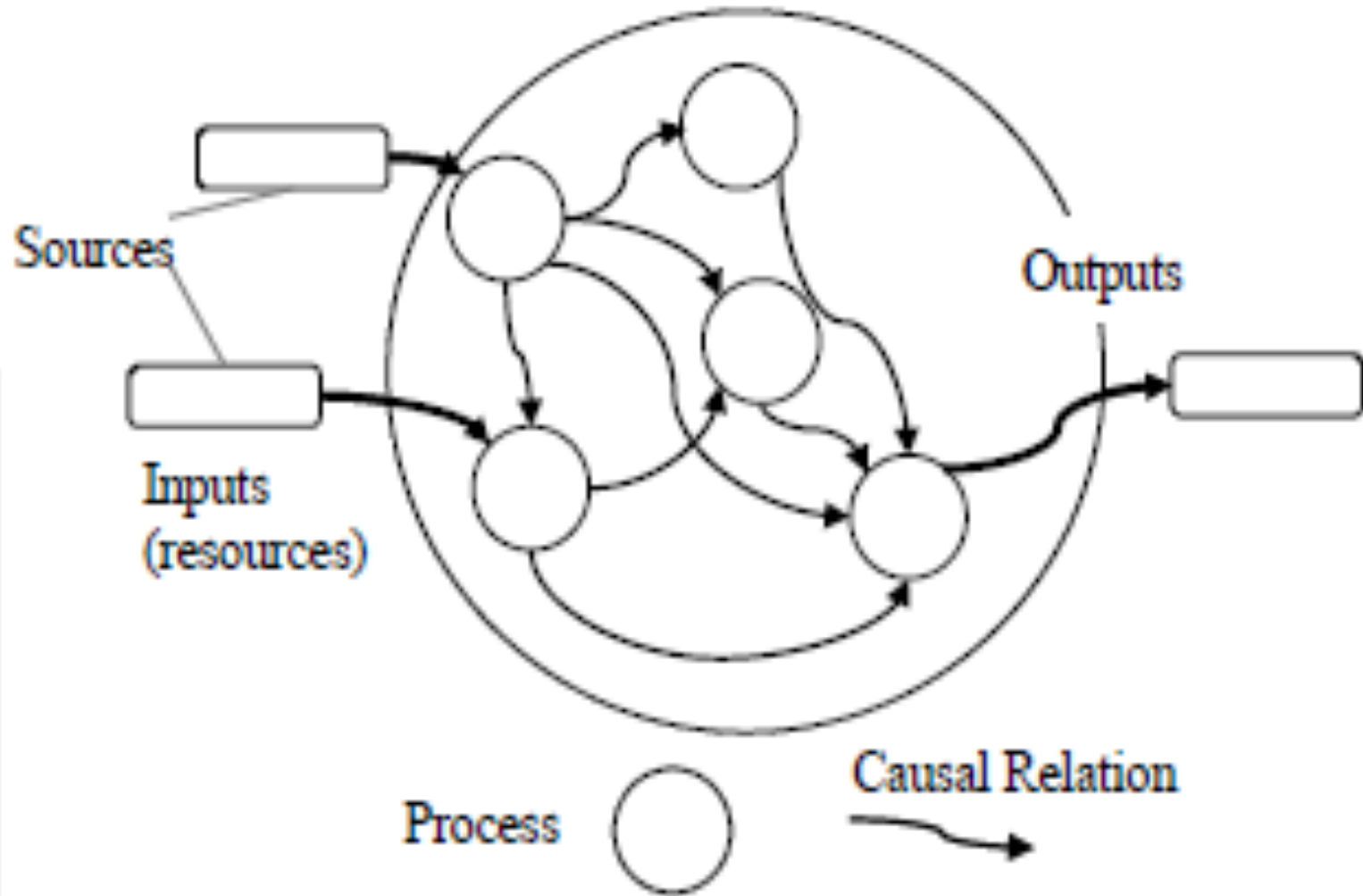


--Ralph Waldo Emerson (1803-82)
American essayist and poet

Conceptual Framework for Managerial Costing



Concept of Work

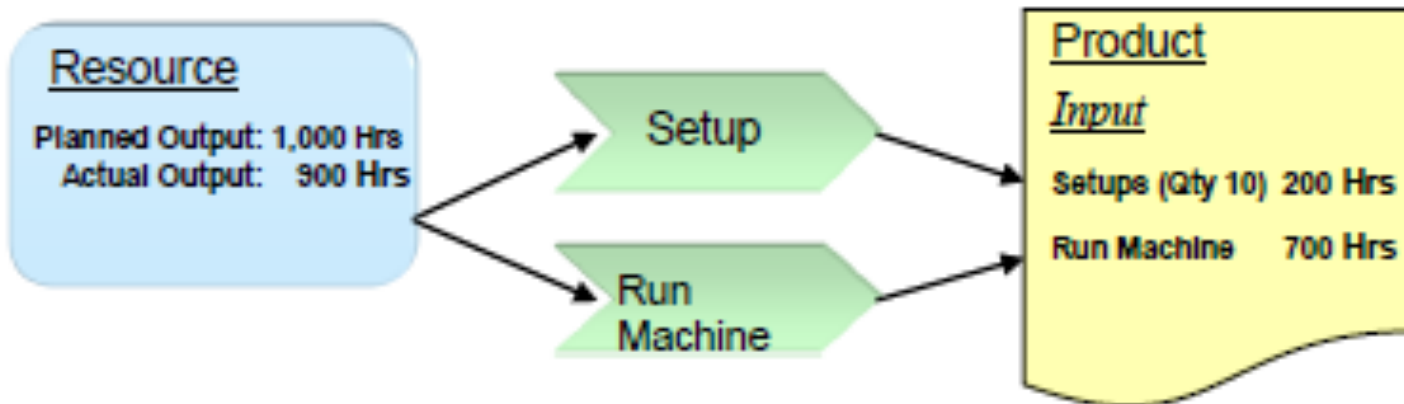


Concept of Work

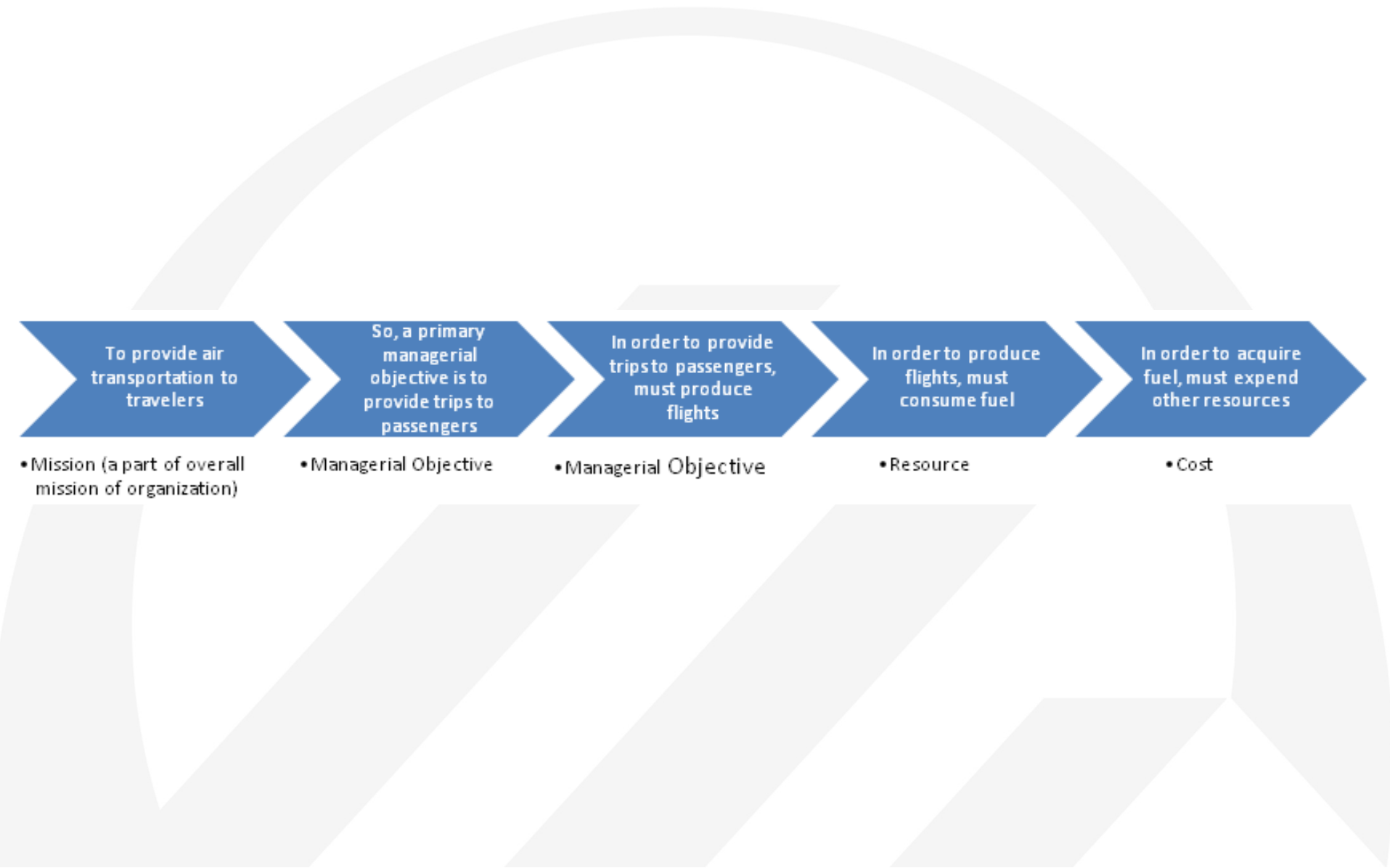
Without Work



Using Work



From Mission to Cost



Attributes of a Well-Designed, Operated, and Maintained Managerial Costing System





Je vous remercie