

IMA on Managerial Costing: A conceptual framework

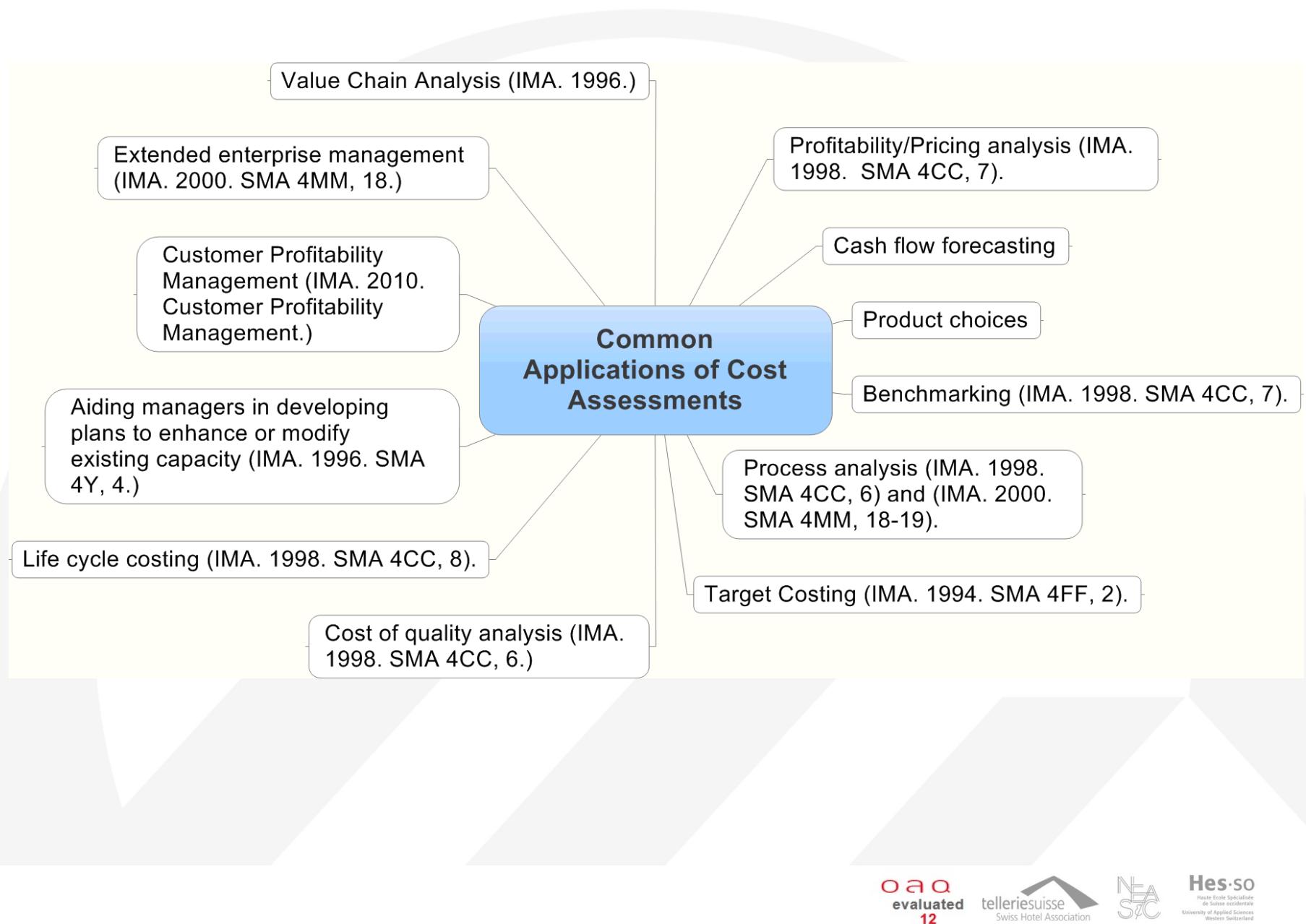
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The Market for Lemons

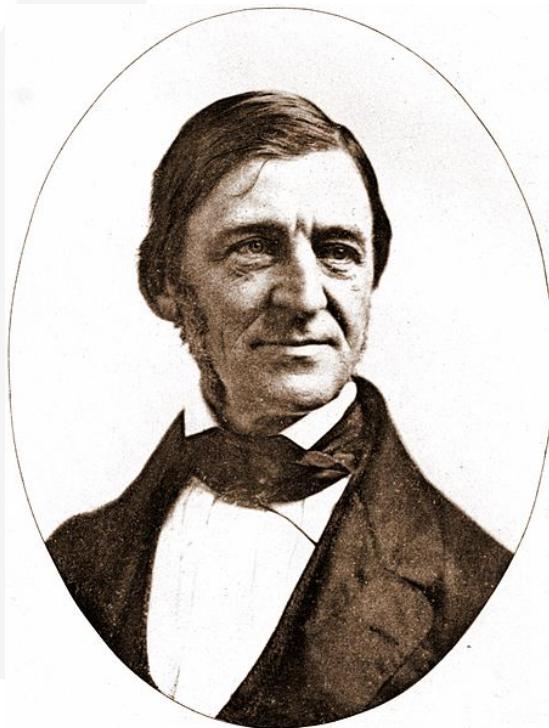


(the bad driving the good out of the marketplace)

Cost Assessments: How are they used?

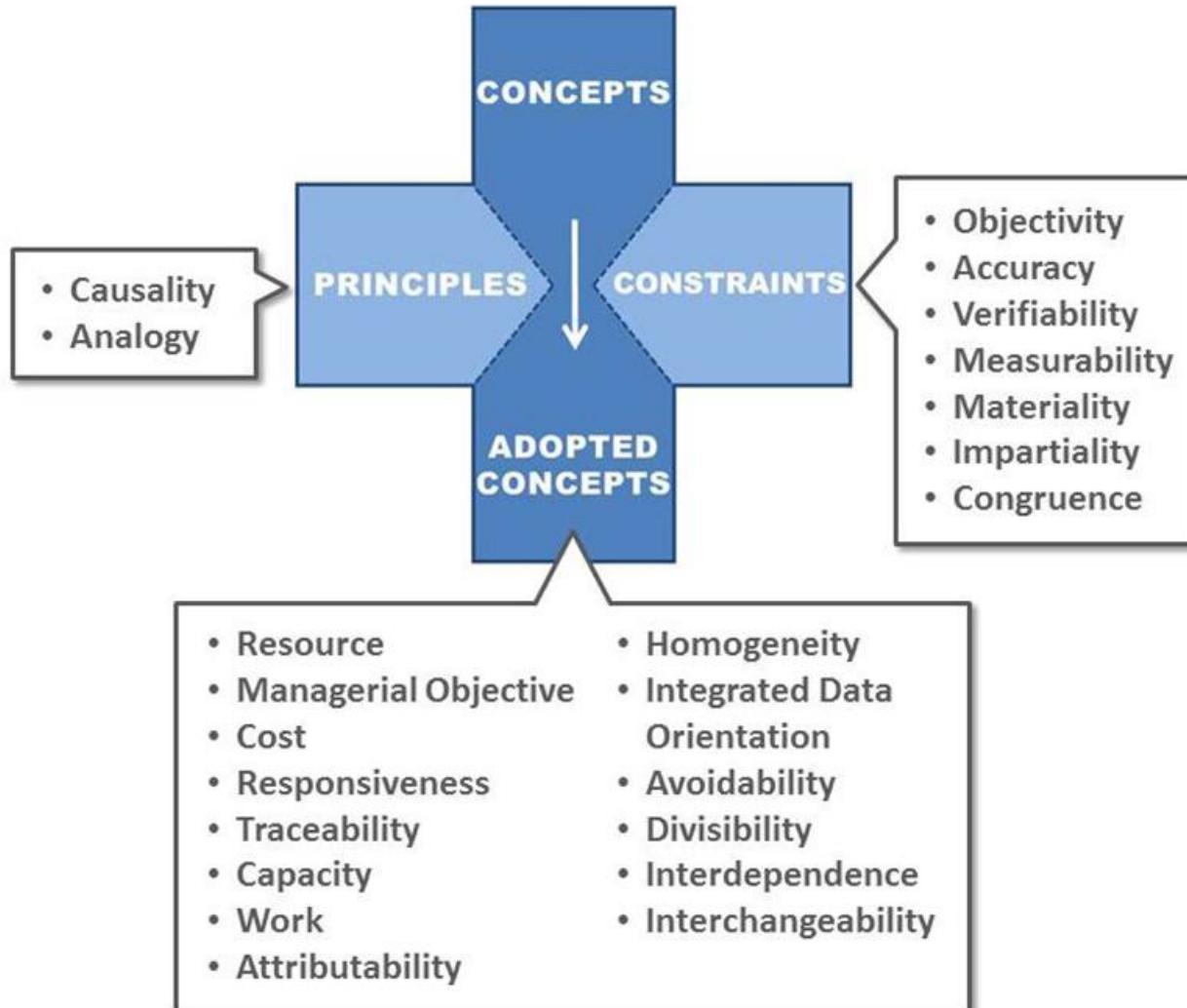


If you learn only methods, you'll be tied to your methods, but if you learn principles you can devise your own methods.

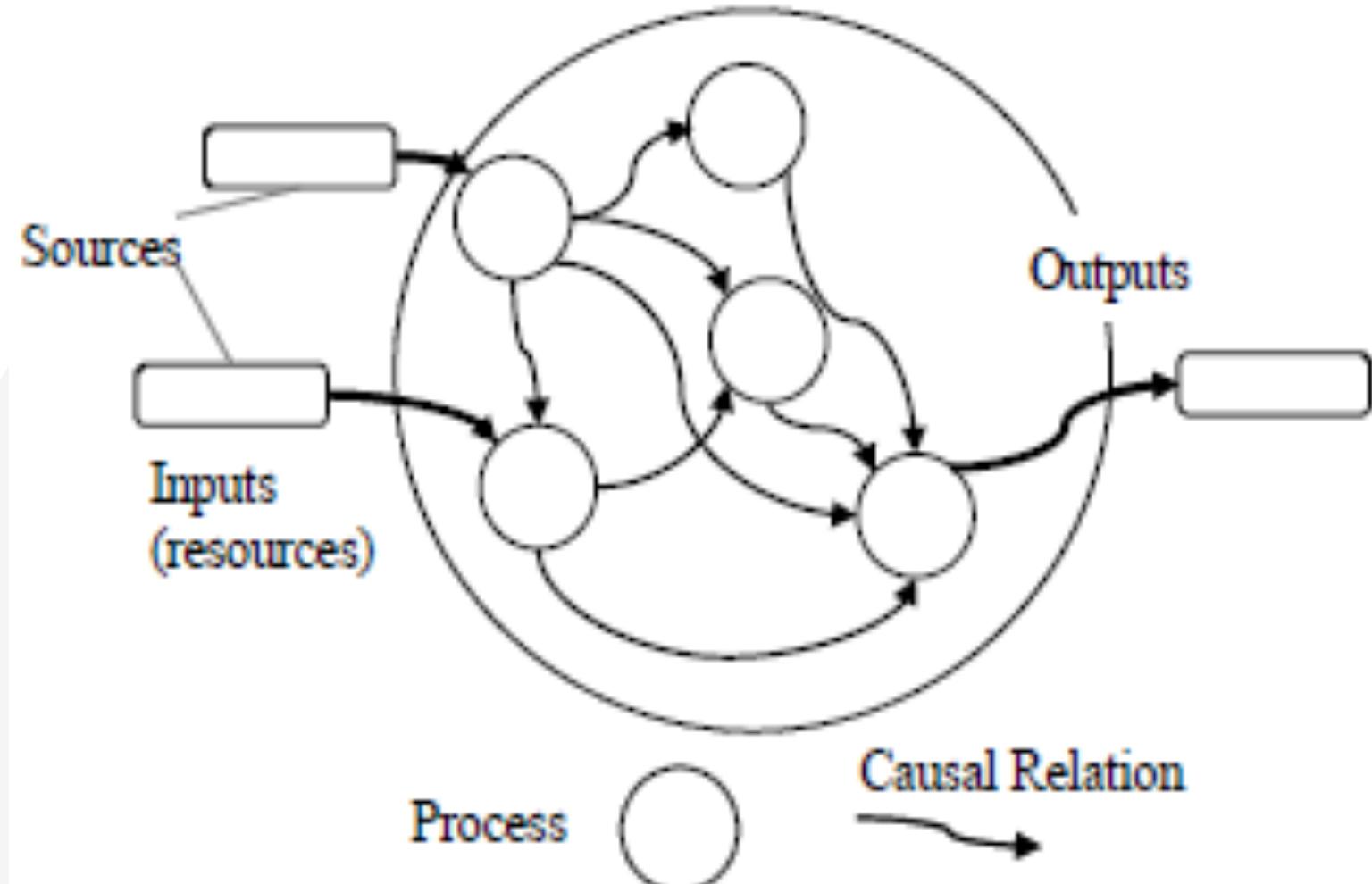


--Ralph Waldo Emerson (1803-82)
American essayist and poet

Conceptual Framework for Managerial Costing



Concept of Work

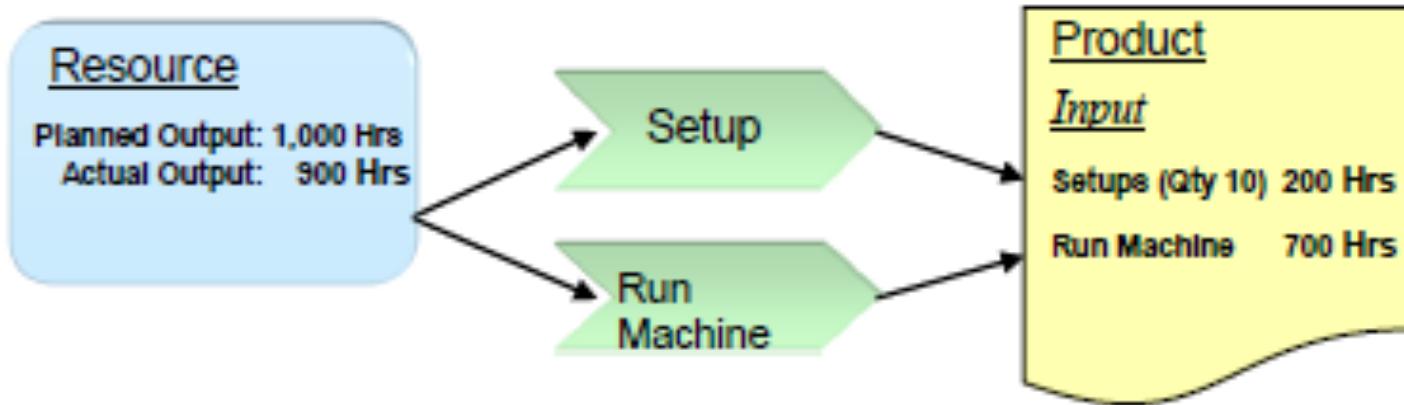


Concept of Work

Without Work



Using Work



From Mission to Cost



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

Je vous remercie