HKICPA M2 管理会计 · 教材结构思维导图

Management Accounting | 官方教材（第 4 版）全部 4 Part / 11 章 • 教材共 599 页

本单元在学什么：成本核算 • 预算预测 • 业绩衡量，内部决策用的会计

Part A Management Accounting Overview

Chp 1 Management Accounting Concepts

The Need for Management Accounting • Management Accounting Basics

Part B Cost Accounting

Chp 2 Cost Accounting Concepts and Cost Behaviour Analysis

Cost Accounting Concepts • Cost Behaviour Analysis • Responsibility Cent…

Chp 3 Costing Techniques

Inventory Management Concepts • Materials Cost Analysis Concepts • Labour Cost Analysis Concepts • Overhead Cost Analysis Concepts

Chp 4 Job Costing

Job Costing Systems • Job Costing Process • Reporting Job Cost Data

Chp 5 Process Costing

The Nature of Process Costing Systems • Process Costing: Method And Reporting • Accounting For Loss And Gain • Joint Product And By-Product Costing

Chp 6 Activity-Based Costing (ABC)

Traditional Absorption Costing and Activity-Based Costing • Application of an ABC System • Benefits and Limitations of ABC

Chp 7 Absorption Costing and Marginal Costing

Costing Methods Overview • Decision-Making Concerns (Absorption Costing vs Marginal Costing)

Chp 8 Cost－Volume－Profit and Short-Term Decision-Making

Cost－Volume－Profit (CVP) Analysis, Statement of Profit or Loss and Contribution Margin • Break-Even (BE) Analysis • Target Profits and the Margin of Safety • Relevant Costing and Incremental Analysis …

Part C Budgeting and Forecasting Planning

Chp 9 Budgeting

Budgeting Basics • The Budgeting Process • Preparing Budgets • Budgetary Control

Chp 10 Standard Costing

Overview of Standard Costing • Calculating and Analysing Sales and Production Cost Variances • Variance Reports and Operating Statements

Part D Performance Measurement

Chp 11 Information and Analysis for Performance Measurement

The Need for Performance Measurement • Financial Performance Measurements • Performance of Products and Business Segments • Non-financial Performance Measurements …

整理：全球财税解析 | 整理日期：2026 年 10 月 | 依据香港会计师公会 QP 官方教材第 4 版目录结构
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