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Marcus Heidmann explores the role of management accounting systems (MAS) in strategic sensemaking. Based on cognitive theories, the author defines strategic sensemaking as a learning process with observation, interpretation, and communication as the relevant process steps on the individual level. He illustrates the impact of MAS on these cognitive processes by an exploratory multiple-case study design.

This is a text for introductory courses on cost and management accounting. It provides coverage of the elementary principles and techniques of costing and management accounting, and concentrates on the

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typical syllabus of a first year BA course.

Explaining the contemporary role of management accounting in organisations, this book is useful for the Australian business environment. It provides coverage of the management accounting concepts that are relevant to the Australian economy.

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