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The aim of the seventh edition is to explain the principles involved in the design and evaluation of management and cost accounting information systems. The emphasis in the book is on management accounting systems - those that are used to accumulate, classify, summarize and report information that will be used for internal decision-making purposes within an organisation.

Management and Cost Accounting: Drury, Colin ...

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Based from the definitions given above, the difference between the two lies in their functions. The main function of cost accounting is cost accumulation and allocation to determine cost values. Managerial accounting, on the other hand, provides information (including cost information) to the members of the management for decision-making purposes.

Cost Accounting vs. Managerial Accounting - AccountingVerse

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Drury's Management & Cost Accounting is the market-leading European text on management accounting and is a comprehensive authority on all aspects of the subject. The book has been streamlined and substantially redesigned in its 7th edition to make it much shorter and easier to use.

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