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Managerial accounting provides useful tools, such as cost-volume-profit relationships, to aid decision-making. Cost-volume-profit analysis helps you understand different ways to meet your company's net income goals. This image describes the relationship among sales, fixed costs, variable costs, and net income:

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Book Name: Managerial Accounting, Edition : 2 edition. Author name: Garrison, Noreen, Brewer

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Managerial accounting is part of the accounting job where this function focuses more recording, managing and analyzing the cost of products or services in an organization. Also, managerial accounting cover budgeting, set standard cost, cost variance analysis, probabilities analysis, and sometimes also dealing pricing of products or services.

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