

Kosterekenmeesters, — in Organisasie- en Metodestudie en in Bedryfsleiding, om maar 'n paar te noem, is beslis uit die boonste rakke. Die aanbieding van die leerstof, die samestelling van die kursusse en die wetenskaplik-praktiese geaardheid van die vakke gee baie goeie hoop vir die toekoms.

Verskeie werkgewers verkies al op hierdie stadium studente van die Kolleges bo dié van Universiteite. Dis beslis 'n vingerwysing wat nie veronagsaam mag word nie. Moenie verbaas wees as die Kolleges in die toekoms die reg verkry om grade te mag uitreik nie. Niks staan in hulle pad nie, want die werk is goed, die dosente is bekwaam en die kursusse is wetenskaplik-prakties. Die Kolleges vul beslis 'n behoefte. Dit word wenslik geag dat daar samewerking tussen Kolleges en Universiteite moet kom en beslis in bedryfs-

administrasie.

5. Koördinasie van alle opleiding

'n Verdere aspek wat aandag behoort te geniet is skakeling tussen die Universiteite, Kolleges vir Gevorderde Tegniese Onderwys en die verskillende Professionale Institute. Bestaan daar werklik regverdiging vir al die verskillende professionele institute wat self hulle eie eksamens reël?

Vrystellings word wel oor en weer vir sekere vakke verleen, maar dit is ons oortuiging dat daar in landsbelang, 'n nasionale konferensie gereël behoort te word om alle opleiding te koördineer.

Opsommend kan gekonkludeer word dat die opleiding in die algemeen, asook in die besonder, vir baie groot verbetering vatbaar is.

Ons ontvang graag kommentaar op hierdie artikel — Red.

BOOK REVIEW

— J. BATTY —

Managerial Standard Costing
MacDonald and Evans

With its importance now generally accepted in Industry, Management Accountancy has reached the stage where many feel that further research is necessary to show how best it can be applied to the problems of managing a business. The aim of this book, which first appeared as a doctorate research thesis, is to meet this need, and, though most of the research was primarily concerned with standard costing, this was undertaken with the idea of formulating a comprehensive system of management accountancy — which includes the efficient employment of standard costs.

While the book is mainly concerned with the development of standard costing in Britain, attention has also been paid to the position in other countries such as the United States, Australia and South Africa. The emphasis throughout is on the managerial use which may be made of standard costing, and it is hoped that the findings will be of interest to all those concerned with the improvement of Industrial efficiency, especially accountants and managers.