

1. Record Nr.	UNINA9910787475303321
Autore	Gibson James L (James Lawrence), <1935->
Titolo	Accounting in small business decisions // James L. Gibson, W. Warren Haynes
Pubbl/distr/stampa	Lexington : , : University of Kentucky Press, , 1963 ©1963
ISBN	0-8131-8338-3 0-8131-6324-2
Descrizione fisica	1 online resource (148 pages)
Collana	Small Business Management Research Reports
Disciplina	657.044
Soggetti	Accounting Small business Decision making
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliography and index.
Nota di contenuto	Cover; Title; Copyright; FOREWORD; ACKNOWLEDGMENTS; Contents; INTRODUCTION; 1. ACCOUNTING AND ECONOMICS: THEIR RELATION TO DECISION MAKING; Accounting and Business Decisions; Recognition of the need for a decision; Assembly and organization of relevant information; Managerial Economics in Business Decisions; The principles of managerial economics; A variety of cost concepts; Economists' criticism of traditional accounting; 2. GARDEN AND LANDSCAPE NURSERIES; Some Generalizations; Why cost accounting is not used; A note on nursery cost accounting literature; A Prescriptive Model for Nurseries Certainty model: plant mix decisions Certainty model: pricing decisions; Certainty model: other decisions; Cost considerations; Significance of the present value approach; Removal of simplifying assumptions; Conclusions: Economics and Accounting in Nursery Decisions; 3. RETAIL STORES; Some Generalizations; The Concept of Homeostasis and Retail Decision Making; Historical Data as Estimates of Future Data; Why historical data are used in some retail stores; Accounting systems as sources of historical data; The Merchandise Budget; The merchandise budget defined; The budget and the small

retailer

Effect on merchandising decisions Ad Hoc Analysis; The Case Studies in Terms of Rational Decision Making; Elements of a prescriptive model; The case studies evaluated; Implications for Practice; 4.

MANUFACTURING FIRMS; Some Generalizations; Product Diversification Decisions of Two Firms; Investment Decisions of Two Firms; Pricing Decisions of Four Firms; Full costs rigidly used; Full costs used with some flexibility; Full costs with complete adjustment to competition; Full costs not used; Evaluation of the pricing practices; Implications for Practice; 5. PRINTING FIRMS; Some Generalizations

Printing Industry Accounting Methods The production flow; All-inclusive hour cost method; Factory-hour cost method; Hour costs and decision making; Case Studies of the Role of Accounting in Decision Making; A firm with specialized decision-making processes; Two firms with less specialized decision-making processes; Three firms with one-man decision makers; Evaluation of the pricing practices in the cases; Routinized Decision Making versus Ad Hoc Analysis; Industry Comparisons; Production characteristics; Market characteristics; Implications for Practice; 6. CASE STUDIES OF INCREMENTAL ANALYSIS Decision One: Simple Incremental Analysis The analysis: incremental costs; An alternative analysis: full costs; The decision horizon; Implications for accounting; A note on marginal income analysis; Decision Two: Complex Incremental Analysis; Immediate action; Long-range action; The bases for the choice; Evaluation; The decision and its implications for accounting; Selected Case Studies; Conclusion; 7. AN OVERVIEW OF INVESTMENT AND PRICING DECISIONS; Investment Decisions of Small Firms; Quantitative methods for ranking; Method of analysis employed by some small firms; The rationale for payback and rate of income

Sommario/riassunto

Accounting in Small Business Decisions presents the first large-scale empirical examination of how small firms use accounting data to make operating decisions.

2. Record Nr.	UNINA990002044720403321
Autore	Sjostedt, Yngve
Titolo	Insectes Pseudoneuropteres : I Termitidae / Y. Sjostedt
Pubbl/distr/stampa	Paris, : Albert Schulz, 1915
Descrizione fisica	18 p. ; 26 cm
Collana	Voyage de Ch. Alluau et R. Jeannel en Afrique Orientale (1911-1912) : Resultats Scientifiques
Disciplina	595.74
Locazione	FAGBC
Collocazione	B ENT 280
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Legato ad altri lavori della serie