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| Nota di contenuto       | Cover -- Title Page -- Copyright -- Contents -- Section 1 Management accounting for decision making -- Chapter 1 Foundations of management accounting -- 1.1 The role of management accounting information -- 1.2 Early developments in trade and production -- 1.3 |

Increasing complexity of operations -- 1.4 Management accounting theory -- 1.5 Conclusion -- Exercises -- References -- Chapter 2 Planning and decision making -- 2.1 Decision making -- 2.2 Decision making under risk and uncertainty -- 2.3 Decision making under complete uncertainty -- 2.4 Risk, uncertainty and the decision maker -- Exercises -- References -- Chapter 3 Management control -- 3.1 Management issue -- 3.2 Governance and control of strategic management -- 3.3 Management control concepts and frameworks -- 3.4 Management control system design -- 3.5 Evaluating the effectiveness of management controls -- 3.6 Summary -- Exercises -- Cases -- References -- Chapter 4 Financial modelling -- 4.1 Introduction -- 4.2 Models for business decision making -- 4.3 Modelling risk and uncertainty -- 4.4 Recap of financial modelling -- Exercises -- Cases -- References -- Section 2 Profitability analysis -- Chapter 5 Budgeting and beyond -- 5.1 Introduction -- 5.2 Different approaches to budgeting -- 5.3 Activity based budgeting application -- 5.4 Monte Carlo budget simulations -- 5.5 The hazardous game of aggregating budgets -- 5.6 Budget variance analysis -- 5.7 The future of budgeting -- Exercises -- Cases -- References -- Chapter 6 Cost analysis and estimation -- 6.1 Introduction -- 6.2 Cost functions -- 6.3 Cost estimation techniques -- 6.4 Simple linear regression -- 6.5 Multivariate regression -- 6.6 Modelling for learning -- 6.7 Data requirements -- Exercises -- References -- Chapter 7 Investment analysis -- 7.1 Introduction -- 7.2 Management issues. 7.3 A brief theory of compounded interest -- 7.4 Discounted cash flow methods -- 7.5 Risk and uncertainty -- 7.6 Investment lifetime -- 7.7 Cost of capital -- 7.8 Forecasts of future cash flows -- 7.9 Real options and net present value analysis -- 7.10 Investment portfolios and capital rationing -- 7.11 Evaluations and post-audits of investment analyses, decisions, and outcomes -- 7.12 Investment analysis summary -- Exercises -- Cases -- References -- Chapter 8 Management of operational performance -- 8.1 Introduction -- 8.2 Defining the production plan -- 8.3 Extensions of LP models -- 8.4 Theory of constraints -- 8.5 Quality control -- 8.6 Supply chain management -- Exercises -- References -- Section 3 Management control systems -- Chapter 9 Transfer pricing for divisionalised operations -- 9.1 Overview -- 9.2 Divisional structure, performance evaluation and transfer pricing -- 9.3 Economic efficiency -- 9.4 International transfer pricing -- 9.5 Summary -- Exercises -- Cases -- References -- Chapter 10 Integrated financial and non-financial measures -- 10.1 Introduction -- 10.2 Integrated performance measurement systems (IPMS) -- 10.3 IPMS design decisions -- 10.4 Integrated performance measurement systems (IPMS) in action -- Exercises -- Cases -- References -- Chapter 11 Inter-organisational management control -- 11.1 Introduction -- 11.2 Alternative IORs -- 11.3 Strategic management issues for IORs -- 11.4 Case studies of inter-organisational control -- 11.5 Conclusion -- Exercises -- Cases -- References -- Chapter 12 Incentive systems in organisations -- 12.1 Introduction -- 12.2 Organisation goals and objectives -- 12.3 Organisation structure -- 12.4 Models of motivation -- 12.5 Incentive systems design -- 12.6 Summary -- Exercises -- Cases -- References -- Index.

## Sommario/riassunto

This innovative new textbook firmly roots management accounting in management, placing the emphasis on the management accountant as a key member of the management team and the strategic business decision making process. Unique case studies and examples of worldwide practices illustrate how concepts and techniques are applied in real-world business situations. It explores how management

accounting techniques are adapted and modified to support specific industries from energy to media sectors and covers topical issues such as: Environmental accounting Environmental auditing and ISO14001/EMAS The balanced scorecard Kaizen costing Target costing Social responsibility Features Integrates the most up-to-date and relevant research with a broad approach to management accounting. Presents compelling examples of 'real' organisations, exploring the interactions of management accounting in practice. Extends knowledge of management accounting concepts and techniques to how they can be used for strategic decision making and management control. Uses Excel to develop and apply solutions methods. Examines how management accounting techniques are adapted and modified to support specific industries from energy to media sectors. Covers topical issues such as activity-based budgeting, the balanced scorecard, target costing, capacity planning, quality management, Six Sigma and performance measurement. Fully compliant with developments within the professional bodies such as CIMA and ACCA. Offers end-of chapter exercises to extend your critical thinking and applications of key concepts. Provides short case studies, so you can practise manipulating and analysing data. This is the ideal textbook for students studying management accounting at advanced undergraduate and postgraduate level.

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