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| Autore                  | Bhimani Alnoor   |
| Titolo                  | Introduction to management accounting // Alnoor Bhimani, 4 others  |
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| ISBN                    | 0-273-73756-2  |
| Edizione                | [1st ed.]  |
| Descrizione fisica      | 1 online resource (723 pages) : illustrations  |
| Collana                 | Always learning  |
| Disciplina              | 658.1511   |
| Soggetti                | Managerial accounting  |
| Lingua di pubblicazione | Inglese  |
| Formato                 | Materiale a stampa   |
| Livello bibliografico   | Monografia   |
| Note generali           | Includes index.  |
| Nota di contenuto       | Cover -- Contents -- Guided tour of the book -- Guided tour of MyAccountingLab -- Preface -- Acknowledgements -- 1 Managerial accounting and organisations -- Starbucks -- Accounting and decision making -- Cost-benefit and behavioural considerations -- The management process and accounting -- Planning and control for product life cycles and the value chain -- Accounting's position in the organisation -- Adaptation to change -- Ethical conduct for professional accountants -- Highlights to remember -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- 2 Introduction to cost behaviour and cost-volume relationships -- Boeing Company -- Identifying resources, activities, costs and cost drivers -- Variable- and fixed-cost behaviour -- Cost-volume-profit analysis -- Additional uses of cost-volume analysis -- Nonprofit application -- Highlights to remember -- Appendix 2A: Sales-mix analysis -- Appendix 2B: Impact of income taxes -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- 3 Measurement of cost behaviour -- Air Arabia -- Cost drivers and cost behaviour -- Management influence on cost behaviour -- Cost functions -- Methods of measuring cost functions -- Highlights to remember -- Appendix 3: Use and interpretation of least-squares regression -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- 4 Cost management systems and activity-based costing -- Dell -- Cost management systems -- Cost |

accounting systems -- Cost terms used for strategic decision making and operational control purposes -- Cost terms used for external reporting purposes -- Traditional and activity-based cost accounting systems -- Activity-based management: a cost management system tool -- Highlights to remember.

Appendix 4: Detailed illustration of traditional and activity-based cost accounting systems -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- HBS case study: Siemens Electric Motor Works -- 5 Relevant information for decision making with a focus on pricing decisions -- Mercadona -- The concept of relevance -- Pricing special sales orders -- Basic principles for pricing decisions -- General influences on pricing in practice -- Cost-plus pricing -- Target costing -- Highlights to remember -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- HBS case study: La Grande Alliance: Restaurant Francais -- 6 Relevant information for decision making with a focus on operational decisions -- Maersk Line -- Analysing relevant information: focusing on the future and differential attributes -- Make-or-buy decisions -- Deletion or addition of products, services or departments -- Optimal use of limited resources: product-mix decisions -- Joint product costs: sell or process further decisions -- Keeping or replacing equipment -- Identify irrelevant or misspecified costs -- Conflicts between decision making and performance evaluation -- Highlights to remember -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- 7 Introduction to budgets and preparing the master budget -- Ritz-Carlton -- Budgets and the organisation -- Types of budgets -- Preparing the master budget -- Budgets as financial planning models -- Highlights to remember -- Appendix 7: Use of spreadsheet models for sensitivity analysis -- Accounting vocabulary -- Fundamental assignment material -- Additional assignment material -- Case study -- 8 Flexible budgets and variance analysis -- McDonald's -- Using budgets and variances to evaluate results.

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