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	 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 C
Sommario/riassunto	Index. 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

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