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Collana	Managerial auditing journal ; ; v.20, no. 2
Altri autori (Persone)	VintenGerald
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Note generali	Description based upon print version of record.
Nota di contenuto	CONTENTS; EDITORIAL ADVISORY BOARD; Is standard costing obsolete? Empirical evidence from Malaysia; An empirical investigation of the importance of cost-plus pricing; Scorecard for academic administration performance on the campus; The application of the interperiod tax allocation method in the Spanish firms; Budget practices case studies; The use of performance measures as an integral part of an entity's strategic plan; A forensic examination of the causal mechanisms of rework in a structural steel supply chain; Econometric analysis of marketing potential of OIC countries; Book reviews Corrigendum
Sommario/riassunto	Standard costing, according to various authors, is inconsistent with today's manufacturing environment (e.g. Monden and Lee, 1993; Ferrara, 1995; Drury, 1999). Instead, to meet the intensely, competitive, global business environment, companies should use tools or strategies such as JIT, ABC, TQM, process reengineering, life cycle assessment and target costing.