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Chapter 1

Introducing Financial Accounting

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historical development of management accounting as a discipline and as a practice in three broad geographic settings Volume Two provides insights into research on different management accounting practices Volume Three features contributions from some of the most influential researchers in various areas of management accounting research consolidates the content of volumes one and two and concludes with examples of management accounting research from around the world Volumes 1 2 and 3 are also available as individual product ISBN Volume 1 978 0 08 044564 9 ISBN Volume 2 978 0 08 044754 4 ISBN Volume 3 978 0 08 055450 1 Three volumes of the popular Handbooks of Management Accounting Research series now available in one complete set Examines particular management accounting practices and specific organizational contexts Adopts a global perspective of management accounting practice Award Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Advanced Management Accounting Ahmed Riahi-Belkaoui, 2000-12-30 Drawing upon cost accounting mathematics operations research economics and the behavioral sciences Riahi Belkaoui answers the call for a unique multifaceted approach to the study of management accounting His goal to enhance performance in the essential tasks of cost estimation allocation planning control and performance evaluation He covers the traditional techniques but expands into quantitative methods and applications then extends further into the behavioral unification of these techniques His book is state of the art ingenious in the way it adapts quantitative methods solutions to traditional cost accounting topics and innovative in its use of the behavioral implications The result is an important resource for professionals academics and upper level students in the field Riahi Belkaoui arranges his various techniques chapter by chapter First he looks at cost allocation and then at cost volume profit analysis under stochastic conditions In Chapter three he treats regression for cost estimation in Chapter Four the learning curve for the same purpose He takes up advanced planning analysis in Chapter Five advanced control analysis in Chapter Six and decentralizing and performance evaluation in Chapter Seven He then finishes with an important discussion of transfer pricing **Cumulated Index to the Books** ,1999 The City Record ,1883

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