



# BRIEF CONTENTS

## Management Accounting 592

# PART ONE Introduction to Management and Cost Accounting 2

- 1 Introduction to management accounting 5100 bns prinning en 1012
- 2 An introduction to cost terms and concepts 27 primms 12010

# PART TWO Cost Accumulation for Inventory Valuation and Profit Measurement 44

- 3 Cost assignment 47
- 4 Accounting entries for a job costing system 79
- 5 Process costing 99
- 6 Joint and by-product costing 125
- 7 Income effects of alternative cost accumulation systems 141

#### PART THREE Information for Decision-making 160

- 8 Cost-volume-profit analysis 165
- 9 Measuring relevant costs and revenues for decision-making 191
- 10 Activity-based costing 221
- 11 Pricing decisions and profitability analysis 247
- 12 Decision-making under conditions of risk and uncertainty 271
- 13 Capital investment decisions: appraisal methods 291
- 14 Capital investment decisions: the impact of capital rationing, taxation, inflation and risk 319

# PART FOUR Information for Planning, Control and Performance Measurement 346

- 15 The budgeting process 351
- 16 Management control systems 387
- 17 Standard costing and variance analysis 1 417
- 18 Standard costing and variance analysis 2: Further aspects 451
- 19 Divisional financial performance measures 475
- 20 Transfer pricing in divisionalized companies 501

### PART FIVE Cost Management and Strategic Management Accounting 534 BRIEF CONTENTS

- Cost management 537 21
- Strategic management accounting 569 22

## PART SIX The Application of Quantitative Methods to Management Accounting 592

- Cost estimation and cost behaviour 595
- Quantitative models for the planning and control of stocks 619 24
- The application of linear programming to management accounting 641 25