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2006 United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies, 2005

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Cost Management Leslie G. Eldenburg, Susan K. Wolcott, Liang-Hsuan Chen, Gail Cook, 2016-03-28

Cost Management Measuring Monitoring and Motivating Performance Third Canadian Edition was written to help students learn to appropriately apply cost accounting methods in a variety of organizational settings To achieve this goal students must also develop professional competencies such as strategic critical thinking risk analysis decision making ethical reasoning and communication This is in line with the CPA curriculum and the content of this edition and the problem materials is mapped to the CPA Many students fail to recognize the assumptions limitations behavioural implications and qualitative factors that influence managerial decision making The textbook is written in an engaging step by step style that is accessible to students The authors are proactive about addressing the challenges that instructors and students face in their teaching and learning endeavors They utilize features such as realistic examples real ethical dilemmas self study problems and unique problem material structured to encourage students to think about accounting problems and problem solving more complexly

Strategic Pricing and Management Accounting David Dugdale, 2022-11-11

Management accountants should have a key role to play in developing and executing pricing strategy and policy However their historical focus on costing and operations means that their potential as business partners with marketing and sales professionals is easily overlooked This book focuses on how management accountants can help key stakeholders in the formulation and execution of pricing policy and conversely on showing managers responsible for pricing decisions how they could be helped by management accountants It equips management accountants with a unique overview of pricing theory the practical quantitative techniques they should know and the value they can bring to the pricing function The book analyses segmentation value to customer price value maps segmental pricing product differentiation and dynamic pricing with traditional economic theory showing how these ideas have implications for management accountants and the value that they can bring to the business Differences in customer value have been integral to economic theory for decades and price discrimination the technique of charging different prices to different customers for the same or similar goods is well established This observation provides the central core of this book The methods of price

discrimination are set out in detail showing how management accountants can bring their analytical skills to bear in helping executives and pricing professionals take advantage of differences in customer valuation to improve profits The book provides a thorough overview of the field and offers a good introduction for researchers and students Equally the book shows managers marketers and pricing professionals how management accountants can assist them in delivering better pricing practice

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