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Most managerial accounting texts emphasize the mechanics of managerial accounting. While important, mechanics are not enough. To solve business problems, students need to understand how managerial accounting can improve decision-making, and when and where a particular tool or technique is appropriate. Balakrishnan's Managerial Accounting 2nd edition presents accounting information in the context of a unifying problem-solving framework that

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shows students the “why” behind the “what” and “how.” Through the framework, students begin to understand the principles driving business practices and learn to adapt to changing business circumstances. Throughout this text students learn to systematically measure costs and benefits to make effective decisions. By linking business decisions with accounting information students will be motivated to learn and make more informed decisions.

Accompanied by WileyPLUS, a student-centered learning and assessment online environment, where students complete automatically graded homework, get feedback on their answers, and access learning materials like the eText at the point of learning. Students come to class prepared because the program is designed to meet the needs of today’s accounting.

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Introductory Accounting adopts a measurement approach to teaching graduate students the basics of accounting. Integrating both financial and managerial principles from the U.S. and around the globe, it links accounting to other areas of business (such as finance, operations, and management). Providing students with the context to understand how and why accounting is a valuable part of business, readers will gain an understanding of accounting’s role in financial analysis and managerial decision-making. Tinkelman discusses accounting as an imperfect measurement system, offering guidance on how quantitative data can benefit analysts and managers when used with an understanding of its limitations. The book is strongly grounded in research, and also draws on plenty of examples and cases to bring these issues to life. The conversational style of Introductory Accounting will appeal to MBA students, while key terms and illustrative problems make assignments easy for instructors. Additional

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materials for students and instructors are available on the book's companion website.

Featured in Volume 22 of *Advances in Management Accounting* are articles on: The Effect of Personality Traits and Fairness on Honesty in Managerial Reporting; The Impact of Firm Size on the Productivity of Resources; Transfer of Performance Measurement System Innovations Across Economic Sectors; Target Costing and Product and Production Interdependencies; Cost Accounting, Simulation, and Post-Structuralist Understanding; Input-Based Performance Evaluation, Incentive Intensity, and Proactive Work Behavior; Normative and Instrumental commitments on Budgetary Slack Creation; The Adoption of Lean Operations and Lean Accounting; and Governance in the Hospital Sector. Researchers in both practice and academe, as well as libraries, would be interested in the articles featured in the AIMA.

Japan has achieved the world's highest life-expectancy under a universal health coverage system. The purpose of this book is to discuss effective management accounting methods for solving various issues now faced by the healthcare system in Japan (low birth-rate and aging society, issues in medical public finance, issues attendant to advancements of healthcare services, etc.). This book is written by Japanese researchers who are active and at the forefront of management accounting research for healthcare, such as Takami Matsuo, Kazunori Ito, Yutaka Kato, and so on. This book shows the actual use of cost information, cost-management, and management-control methods for healthcare organizations in Japan, and examines how to adopt management accounting methods used by companies in healthcare management, which would be a useful reference for future healthcare management in

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countries that might face similar issues as Japan in the future.

A management accounting research journal. It features articles on a variety of topics in management accounting that are relevant to researchers in both practice and academe. It intends to meet the needs of management accounting scholars.

Volume one of the Handbooks of Management Accounting Research sets the context for both Handbooks, with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings. The bulk of the first volume then draws together a series of contributions that analyse the scholarly literature in terms of distinct intellectual and theoretical social science perspectives. The volume includes a chapter which looks at work informed by psychology as a base discipline. The volume also includes a set of chapters that seek to evaluate and explain issues of research method for the different approaches to research found within management accounting. Special pricing available if purchased as a set with Volume 2. Documents the scholarly management accounting literature Publishing both in print, and online through Science Direct International in scope

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Most managerial accounting texts emphasize the mechanics of managerial accounting. While important, mechanics are not enough. To solve business problems, students need to understand how managerial accounting can improve decision-making, and when and where a particular tool or technique is appropriate. Balakrishnan's Managerial Accounting Canadian Edition presents accounting information in the context of business decision-making. It combines the traditional topics of managerial accounting with a strategic framework that shows students how to construct decision models and measure information. By linking business decisions with accounting information students will be motivated to learn and make more informed decisions. Balakrishnan will appeal to courses where there is a true focus on decision

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making and accounting is placed within a business context.

Understanding cost behavior is a fundamental element of cost accounting and the management of a firm. Deviating from the traditional assumption of symmetric cost behavior, numerous recent research studies show that costs are sticky, that is, they decrease less when sales fall than they increase when sales rise. Daniel Baumgarten comprehensively analyzes the cost stickiness phenomenon by discussing its development and all relevant findings presented in the research literature. Furthermore, he provides several suggestions for future research and discusses important implications of cost stickiness for fundamental analysis and analysts' forecasts by means of two comprehensive empirical analyses.

Advances in Management Accounting (AIMA) is a publication of quality applied research in management accounting. The journal's purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners.

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