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Managerial Accounting James Jiambalvo,2000-05-08 The text is current concise and clearly written with cases at the end of each chapter to illustrate the material An interactive CD lets students test and expand their understanding with multiple choice questions key term matching exercises demonstrations of various concepts and techniques critical thinking exercise

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current edition emphasizes international issues strategic effects of decisions ethics and new management accounting trends Also emphasized are process improvement integration of financial reporting issues for management decision making and

application of managerial accounting tools to the emerging service sector government and nonprofits in examples and problem material Certificate in Management Accounting Review Grant W. Newton,1986 Introduction to Management

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Sebastian Basel,Jörn Basel,2012 Heuristics are short cuts and deliberately ignore information for instance through examining fewer cues or integrating less information However this collides with a view on management accountants and controllers as rational agents which seems to suggest that all available information should be considered As their role as information

supplier is often accompanied with the task to assist managers in their judgment and decision making they have huge influence on these processes Therefore it is of high relevance to know if how and which heuristics management accountants and controllers use Furthermore we need to know which individual and situational factors influence their usage of heuristics

With a series of five empirical studies applying a mixed methods research design the author sheds light to these research questions and addresses some central claims of the potential biases but also the stunning benefits of relying on heuristic reasoning Central to his discussion are dual process approaches which are debated in cognitive psychology Scholars of these

approaches claim that we should distinguish between two distinct processes or systems of the human mind Following this interpretation heuristics are processes which are described as intuitive automatic fast and unconscious They are routinized cognitive processes which are based on experience in certain social environments and thus often exhibit ecological

rationality Overall this book picks up an up to date topic in behavioural accounting research which not only is of relevance for researchers but as well for practitioners

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