Advances in International Accounting J. Timothy Sale 2005-07-21 Advances in International Accounting is a refereed. academic research annual. that is devoted to publishing articles about advancements in the development of accounting and its related disciplines from an international perspective. This serial examines how these developments affect the financial reporting and disclosure practices, taxation, management accounting practices, and auditing of multinational corporations, as well as their effect on the education of professional accountants worldwide. Advances in International Accounting welcomes traditional and alternative approaches, including theoretical research, empirical research, applied research, and cross-cultural studies.

Understanding Competitive Advantage Fredrik Nilsson 2005-10-14 This book is about competitive advantage and how it is created at the company level. It is based on the premise that the alignment of strategies and control systems affects the firm`s chances of successfully positioning itself in its chosen arena of competition. The firm is in a better position to concentrate on activities that create value for the customer if its strategies and control systems are mutually consistent and adapted to expected external demands. The authors believe that the co-ordination and integration of strategies and control systems will provide a necessary, and long-overdue, expansion of knowledge in the area.

Strategic Managerial Accounting Tracy Jones 2012-09-28 This text explores the nature of these industry

sectors and how these impact on the strategic managerial accounting (SMA) tools used by decision makers in the industry. Formerly known as Managerial Accounting in the Hospitality Industry by Harris and Hazzard, this new edition builds on this successful and well known text. International Encyclopedia of the Social & Behavioral Sciences Neil J. Smelser 2001 The largest work ever published in the social and behavioural sciences. It contains 4000 signed articles, 15 million words of text, 90,000 bibliographic references and 150 biographical entries. **Challenges in advanced** management accounting The Open University This 15-hour free course examined strategic management accounting and selected concepts and techniques, and considered challenges it might address. **Fresh Perspectives:Cost and Management Accounting** 2007 **Management Accounting** Al Bhimani 2009-09-16

part of the celebrations to mark CIMA's 90th anniversary in 2009. It looks at the development of cost and management accounting from the founding of the Institute to today. It considers a number of immediate challenges to management accountants and surveys a range of issues and challenges that will likely affect management accounting thought and practice in the future. The authors examine the possibilities for accountants to widen their focus and become more familiar with the enterprise technology determining their organisations' cost structures and with the effects of multiple production in various locations, such as economies or diseconomies of scale. Such change may require the alteration of traditional cost models used by accountants to become more nuanced. The book suggests how this may be accomplished and highlights the need for management accountants to work as part of management teams throughout the organisation as business

Management Accounting is

partners rather than remain grounded in specialist information provision roles. Alnoor Bhimani is Professor of Management Accounting at the London School of Economics. He is also a Certified Management Accountant as well as an author of 15 books and over 100 articles. Michael Bromwich was CIMA's Professor of Accounting and Financial Management at the London School of Economics and Political Science (1985 to 2006), now Emeritus. He is a Past President of CIMA (1987/88) and currently serves on CIMA's Technical Committee. - A unique survey of 90 years of CIMA research -Analyses the research to determine future challenges for management accounting and business practices - Charts the history of management accountancy and business practice over nearly 100 years Critical Histories of Accounting Richard K. Fleischman 2013-04-02 The critical tradition in accounting historiography has come to occupy a prominent place in

the discipline's academic scholarship. Some critical literature has confronted the responsibility of accounting and accountants in precipitating contemporary crises, such as the audit failures that spawned Sarbanes-Oxley and the worldwide recession. Certain contemporary issues have long histories, such as the difficulties encountered by women to break the glass ceiling in public accounting. and the suffering of indigenous peoples under the imperialistic yoke. Other episodes in accounting's long history are seemingly more divorced from the present, but in reality they all have contemporary significance. Slavery in the New World, for example, although abolished more than a century ago, is still rampant in parts of the world, albeit less formally. Critical accounting historians feel it a duty to harken to the "suppressed voices" of the past, those groups of people who had no access to an accounting record - women, persons of color,

indigenous populations, alienated proletarians, victims of governmental incompetence and graft, and many voiceless others. Critical Histories of Accounting: Sinister Inscriptions in the Modern Era draws on the foremost work in this developing literature, both that authored by the co-editors of this volume, and that written by others. Editors Richard K. Fleischman, Warwick N. Funnell, and Steve Walker have written extensively about "the dark side of accounting," gauging the complicity of those performing accounting functions in episodes in human history that are at worst evil and at best reprehensible. The editors have also hand-selected a series of historical and contemporary episodes that have been critically investigated by the wider accounting history community, preceded by a thorough introduction. Customer Profitability Analysis - Today Eileen Schäfer 1999-07-25 Inhaltsangabe:Abstract: Traditional management

accounting systems are limited in their ability to provide profitability information relevant to management decisions. The problems of inadequate profitability measurement are intensified by the increasing competition in todays international market and the customer sophistication in locating lowcost providers. In response a number of manufacturers and service companies are experimenting with new methods to analyse their profits. The collection and analysis of information on the customer profitability analysis enables management to identify their most attractive customer groups and support them with their scarce resources, turning loss-making making accounts into profitable ones. The project investigate both the theoretical approach of customer profitability analysis and its usage in practice, today. Relevant data was collected by means of a survey and three ease studies. The survey provided information about the extent of

knowledge of member of organisations about customer profitability analysis and the use of it in the decision making process. The interviews added deeper knowledge about the application of customer profitability analysis in practice and helped to find new insights to this analysis method. Inhaltsverzeichnis:Table of Contents: TABLE OF ABBREVIATIONS4 TABLE OF FIGURES5 1. CHAPTERPREFACE6 1.1INTRODUCTION6 1.2BACKGROUND8 1.3AIM10 1.40BJECTIVES10 2. CHAPTERRESEARCH METHODOLOGY11 2.1INTRODUCTION11 2.2AGGREGATION OF SECONDARY DATA11 2.3COLLECTION OF PRIMARY DATA12 2.3.1INTRODUCTION12 2.3.2SELECT THE **APPROPRIATE METHOD12** 2.3.3THE SURVEY14 2.3.4THE CASE STUDIES15 3. CHAPTERTHE THEORETICAL APPROACH18 3.1INTRODUCTION18 **3.2APPLICATION OF THE**

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The Current State of Business Disciplines: Management, II Shri Bhagwan Dahiya 2000 The Routledge Companion to Fair Value and Financial **Reporting** Peter Walton 2012-08-21 Comprising contributions from a unique mixture of academics, standard setters and practitioners, and edited by an internationally recognized expert, this book, on a controversial and intensely debated topic, is the only definitive reference source available on the topics of fair value and financial reporting. Drawing chapters from a diverse range of contributors on different aspects of the subject together into one volume, it: examines the use of fair value in international financial reporting standards and the US standard SFAS 157 Fair Value Measurement, setting out the case for and against looks at fair value from a number of different theoretical perspectives, including possible future uses, alternative measurement paradigms and how it compares with other valuation

models explores fair value accounting in practice, including audit, financial instruments, impairments, an investment banking perspective, approaches to fair value in Japan and the USA, and Enron's use of fair value An outstanding resource, this volume is an indispensable reference that is deserving of a place on the bookshelves of both libraries and all those working in, studying, or researching the areas of international accounting, financial accounting and reporting.

Management Accounting in the Contemporary Business World Malcolm Prowle 2017-09-16 Management accounting education has long revolved around large-scale traditional manufacturing industries. We know that this is no longer the operating environment for many businesses and yet many textbooks have not undergone the changes that these organisations have. Management Accounting in the **Contemporary Business World** recognises the changes that

have taken place, such as the shift from manufacturing to services, globalization and the increased role of technology, and addresses the issue of how management accounting should be undertaken in modern operating environments. The book provides a comprehensive discussion about the nature of the changes involved and their implications for all aspects of management accounting in the operational, tactical and strategic spheres. The content of the book is enhanced by the use of many practical case studies.

International Journal of Manufacturing Technology and Management 2000

CIMA Official Learning System Management Accounting Business Strategy Neil Botten 2007-08-16 The 2008 edition of CIMA's Official Learning Systems has been written in conjunction with the Examiner to fully reflect what could be tested in the exam. Fully revised and now in 2 colour, paperback format the 2008 Learning Systems provide complete study material for the Mav and November 2008 exams. This edition includes: * practice guestions throughout * complete revision section * topic summaries * recommended reading articles from a range of journals * Q & A's CIMA Learning Systmes are the only study materials endorsed and recomended by CIMA * The Official Learning Systems are the only study materials endorsed by CIMA * Fully revised with new examples and case studies * Written by the Examiner * Complete integrated package incorporating syllabus guidance, full text, recommended articles, revision guides and extensive guestion practice

Costing for the Fashion Industry Michael Jeffrey 2011-04-01 This book offers a practical, easy-to-use approach to costing for the fashion industry for general fashion students who lack any accounting experience. Cost Management and Its Interplay with Business Strategy and Context Alf

Oldman 2018-12-17 First published in 1999. This text aims to consider how the financial controller/management accountant decides to design a cost management system given the range of approaches to cost managment advocated in recent years. The book reports on research which tested the relationship between cost management systems adopted and the strategic orientation of the company, through five detailed case studies of wellknown and named companies. The case studies trace the developments in each company through time.

Financial Accounting and Management Control Fredrik Nilsson 2015-02-20 This book is about financial accounting and management control and how these two information systems are related as well as how their objectives conflict. At the most fundamental level, the objective of financial accounting is to provide owners and funders with comparable information on a company's value creation. The aim of management control, on the other hand, is to give the board, senior executives and employees unique information for strategy formulation and implementation. One oftenmentioned negative effect is the risk of financial accounting affecting management control design and use, making it less relevant for decision-making at the company level. The book provides an analysis of the complex relationship between financial accounting and management control. The analysis is based on theoretical reasoning as well as several examples of how financial accounting standards affect not only the annual report but also the control system. An interesting, and perhaps unexpected conclusion is that management control seems to affect financial accounting almost as much as financial accounting affects management control. These complex relationships, which can influence the design and use of both financial accounting and management control, are discussed in detail

in this book. Controlling for **Competitiveness Fredrik** Nilsson 2011 Organizational strategies are important in today's highly competitive environments. Businesses, as well as public sector organizations, need a unifying logic, which emerges out of dialogue among its members and also guides their actions. An organization's 'control system' has potential to become a key to this. Controlling for Competitiveness describes how management control is crucial in mobilizing, using, and communicating the knowledge and skills of managers and employees. Controllers should design situation-specific control systems, assuring that actions will be based on appropriate information and incentives. Enterprise systems facilitate coordination and information exchange, thus enabling the development of a consistent and congruent strategy throughout the organization. The involvement of all levels of management - as well as most employees - in this process creates motivation and commitment to the organization's strategy. It also prepares for executing strategy through a creative use of metrics, decision tools, and clarified responsibilities. The book underlines the need to understand management control as part of the organization's control mix (control package). It provides numerous examples of how systems and people interact in shaping a strategic focus in private as well as publiclyowned organizations. In addition to the authors' research experiences, the book is based on recent interviews with 16 leading complex organizations in the private and public sector. Cultural and Technological Influences on Global Business Christiansen, Bryan 2013-04-30 Technology is a key driver behind the effects of contemporary globalization on business and other organizations worldwide. Understanding this phenomena in connection with the impact

of cultural variations can help improve business and product life cycles in an era in which corporate capital and liquidity buffers must be increased for unexpected developments in global markets. Cultural and Technological Influences on Global Business is a leading publication in its field emphasizing the importance of deeply exploring the effects of cultures and technologies on the global business sector. This reference source is beneficial for professionals, researchers, and practitioners who wish to broaden their understanding of the direct relationship between culture and technology in the international business realm. Managing Finance D. Crowther 2007-03-30 Managing Finance is developed from tried and tested materials that are easy to read and work is written from a managerial perspective for general managers on executive or MBA courses. The text focuses on accounting from the viewpoint of the needs of managers for financial information and understanding. Scenarios and examples are

included that demonstrate a socially responsible approach. **Business Scenarios are** presented at the opening of each chapter and this is then used to explore the topics covered given at the start of the chapter. This approach is very appealing to people with business experience There is supplementary material with this text for the website with additional exercises, cases. multiple choice questions, Powerpoint presentations, and tutorial material. This will be kept up-to-date and provide links to other resources. **Marketing Accountability** Robert Shaw 1997 Management Accounting in the **Digital Economy** Alnoor Bhimani 2003-11-13 There is mounting evidence that the deployment of digital technologies by enterprises affects not just their functioning in economic terms, but also mobilizes broader social, institutional, and organizational effects. At a technical level, digitization directly influences organizational processes.

Notions of its potential also define managerial pursuits and the search for enhanced organizational performance. Inevitably, digitizatoin impacts the form, substance and provenance of internal accounting information with attendant consequences on the behaviour and actions of decision makers. Knowledge about the influence of digital technologies on management accounting thinking processes and practices is starting to emerge. A variety of issues relating to pricing strategies, cost management and control mechanisms are evident. But the implications for the field are far wider. Aspects of trust, organizational power, cultural shifts, strategization, convergence of product and information elements, and newly perceived contingencies between information dimensions and contextual factors are altering management accounting systems, structures, thinking, and practices. This book explores these and other issues along different planes of

reference. The first part of the book consists of chapters that discuss accounting and management control systems and wider structural shifts connected with the advent of digital technologies. In the second section, the contributors analyse organizationally focused shifts occurring concomitantly alongside digital transformations in the economy. The final part of the book comprises chapters that consider avenues of accounting transformation that may be pursued in specific contexts both in terms of practice and as concepts that afford insights into possible management accounting futures. Broadly, the fourteen chapters of this book bring together practical commentaries, conceptual frameworks, and theoretical argumentation and explore wider narratives regarding the interface between management accounting and the digital economy. Management Accounting in the Digital Economy will be of interest to scholars, advanced students,

and practitioners concerned with the management accounting and control implications of the growing ubiguity of digital technologies across organizational spaces and economic platforms. **Contemporary Issues in** Management Accounting Alnoor Bhimani 2006-03-09 The book comprehensively covers established and emerging areas in the fast changing field of Management Accounting. Well established accounting of practices such as budgeting, costing, responsibility accounting and capital investment analysis are discussed alongside innovative and emerging accounting based approaches to organizational control. Accounting in Scandinavia Sten A. Jönsson 2005 "Scandinavian accounting research is interesting because it continues to be seen as a part of the larger Business Administration community, and because it has built a tradition of seeking its topics of research from practice. " The Routledge Companion to

Cost Management Falconer Mitchell 2013-08-22 Over the last two decades, cost management has been an area of dynamic change and development. This is evident in the extensive inventory of new, high-profile techniques that have emerged. With cost management now firmly established as a distinct subdiscipline within management accounting, The Routledge Companion to Cost Management is a timely reference volume covering both practical developments and research in this area. Topics covered include: Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors, this prestigious companion will prove an indispensible addition to any library with aspirations of keeping up-to-date with the world of accounting. Methodological issues in accounting research Zahirul Hogue 2018-03-26 What is my

theory? How do I choose a theory? Why and how should I employ a particular method for collecting the empirical data? These basic questions concern everyone involved in research. A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation. This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting. All the chapters provide both retrospective and contemporary views by scholars in the field. Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research. This second edition has also introduced a number of new chapters covering strategy-management control as practice, grounded theory approach, institutional logic and rhetoric, social interaction

theory, actor-network theory and practice theory. The book is primarily intended for research students and academic researchers. It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses. Research organisations and consulting firms in accounting and business fields may also find this book useful. The principal aims of this second edition are (1) to update the chapters previously published in 2006 and (2) to introduce new chapters documenting recent developments in accounting research.

Management Accounting Michael Bromwich 1994 This text highlights emerging opportunities and challenges in management accounting. It includes updated chapters on fixed overheads, strategic management accounting and new techniques in accounting. It aims to present, explain and assess approaches which may strengthen the accountant's role.

Beyond Performance

Management Jeremy Hope 2012 In Beyond Performance Management, Jeremy Hope and Steve Player offer answers, critically reviewing forty wellknown management tools and practices--from mission statements, balanced scorecards, and rolling forecasts to key performance indicators, Six Sigma, and performance appraisals. Hope and Player help you select the right frameworks and approaches based on your organization;'s needs, then offer guidance on implementing each one and extracting its maximum value. For each of the forty tools and practices they review, the authors explain: the nature and effectiveness of the tool or practice, its potential to improve your company's performance; the actions required to maximize the tool's potential, and resources you can use to dig deeper into each practice. WIth its rigorous analysis and solid, practical advice, Beyond Performance Management helps tune out the background noise about

performance management tools so you can select the ones your company actually needs. EBOOK: Management Accounting John Burns 2013-01-16 A modern and contemporary approach to Management Accounting, this brand new textbook written specifically for courses in the UK and Europe provides an essential grounding for students studying both traditional and new Management Accounting techniques. Importantly, this complete text takes its readers beyond just the traditional accounting techniques, to place accounting information and the role of the Management Accountant in a broader organizational context. The text will provide a definitive education for tomorrow's "business-partner" Management Accountants and finance-literate business managers.

Accounting and Finance Innovations Nizar Alsharari 2021-12-22 The world is currently experiencing the advent of new information technologies with dynamic changes, which can be considered as one of the greatest business threats today. Accordingly, international business and academia have claimed to be working towards developing innovations in accounting and finance that are useful for all stakeholders. The recent accounting and finance scholarship has moved forward toward new innovations that advance professional practice. This book introduces and discusses new innovations in accounting and finance, including management accounting, blockchain, Ebusiness models, data analytics, artificial intelligence, cryptocurrency, bitcoin, digital assets, and associated risks. It also sheds light on how and why accounting and finance innovations have changed over time. This book will help practitioners and academics develop and introduce new accounting and finance tools and concepts. It is also a useful resource for those working in the accounting and finance

fields.

Management Accounting A. Nishimura 2003-01-10 This book examines present management accounting issues in the light of Japanese experiences. This is particularly important in the study of management accounting since Japanese management not only learnt from the West but also grew out of it. The book describes the importance and meaning of feed forward management accounting, compares Asian and Japanese management accounting with the Western approach and examines the philosophy behind them. It ends by looking into the future of management accounting science.

Management Accounting Research 1999 Managing Financial Resources Mick Broadbent 2012-05-04 Managing Financial Resources addresses the complicated issues of financial planning and control. These include performance measures and cost analysis, methods of improving

profitability and techniques of financial monitoring and control. Real examples and case studies are used throughout to illustrate points in a practical context. All chapters have been updated and new material has been added to extend the original text in areas such as public sector management issues, audit commission, capital investment decisions. stakeholder analysis for published reports and accounts, performance measurement, outsourcing, new developments in the public sector and transfer pricing. This book is based on the Management Charter Initiative's Occupational Standards for Management NVQs and SVQs at level 4. It is particularly suitable for managers on the Diploma in Management or part 1 of the Postgraduate Diploma, especially those accredited by the Chartered Management Institute and Edexcel but this also a useful text for practicing managers and those individuals studying for a MBA.

Performance Measurement and Management Control Marc J. Epstein 2010-04-01 In 2001, we gathered a group of researchers in Nice, France to focus discussion on performance measurement and management control. Following the success of that conference. we held subsequent conferences in 2003, 2005, 2007, and 2009. This title contains some of the exemplary papers that were presented at the most recent conference. Accounting, Organizations, and Institutions Christopher S. Chapman 2009-08-13 Accounting has an everincreasing significance in contemporary society. Indeed, some argue that its practices are fundamental to the development and functioning of modern capitalist societies. We can see accounting everywhere: in organizations where budgeting, investing, costing, and performance appraisal rely on accounting practices; in financial and other audits; in corporate scandals and financial reporting and regulation; in

corporate governance, risk management, and accountability, and in the corresponding growth and influence of the accounting profession. Accounting, too, is an important part of the curriculum and research of business and management schools, the fastest growing sector in higher education. This growth is largely a phenomenon of the last 50 years or so. Prior to that, accounting was seen mainly as a mundane,

technical, bookkeeping exercise (and some still share that naive view). The growth in accounting has demanded a corresponding engagement by scholars to examine and highlight the important behavioural, organizational, institutional, and social dimensions of accounting. Pioneering work by accounting researchers and social scientists more generally has persuasively demonstrated to a wider social science. professional, management, and policy audience how many aspects of life are indeed

constituted, to animportant extent, through the calculative practices of accounting. Anthony Hopwood, to whom this book is dedicated. has been a leading figure in this endeavour. which has effectively defined accounting as a distinctive field of research in the social sciences. The book brings together the work of leading international accounting academics and social scientists, and demonstrates the scope, vitality, and insights of contemporary scholarship in and on accounting and auditing.

Accounting and Finance for the International Hospitality Industry Peter Harris 2010-02-17 Top experts specializing in hospitality management have contributed articles to this new collection which explains recent developments in accounting and finance. The material is drawn from a combination of fieldwork and practical experience. The managerial emphasis means that the content is fully relevant

internationally and not constrained by the legal framework of different countries. Accounting and Finance provides an overview of: *analysis and evaluation of performance *planning methods and techniques *financial information and control *financial management. It also shows how operational analysis can be used as a management tool to improve performance. Techniques for predicting the financial success or failure of hotels are suggested. Research into hotel companies in the US and Europe demonstrates key performance indicators used by hotel managers and financial executives. Other contributors explore the interface between accounting and marketing and human resource management and there is thorough coverage of financial strategy formulation. Readers will also find helpful the section on statistics in the analysis and prediction of cost behaviour in hotels. Contributors: Raymond Schmidgall (Michigan State University, USA); Debra J.

Adams (Bournemouth University, UK); Professor Elisa S. Moncarz (Florida International University, USA); Richard N. Kron (Kron Hospitality Consulting, USA); Angela Maher (Oxford Brookes University, UK); Peter J. Harris (Oxford Brookes University, UK); Geoff S. Parkinson (BDO Stoy Hayward Chartered Accountants, UK); Paul Fitz-John (Bournemouth University, UK); Paul Collier (University of Exeter, UK); Professor Alan Gregory (University of Glasgow, UK); Tracy A. Jones (Cheltenham and Gloucester College of Higher Education, UK); Jacqueline Brander Brown (The Manchester Metropolitan University, UK); Nina J. Downie (Oxford Brookes University, UK): Catherine L. Burgess (Oxford Brookes University, UK); Ian C. Graham (Holiday Inn Worldwide, Belgium); Howard M. Field (International Hotel and Leisure Associates, UK); Professor Paul Beals (Canisius College, USA); Frank J. Coston (Pannell Kerr Forster Associates, UK). Throughput Accounting in a

Hyperconnected World Oncioiu, Ionica 2019-03-15 This reference book is an IGI **Global Core Reference for 2019** as it provides trending research on the ethical management of financial information. With the recent focus on the globalized economy, this publication provides trending research, contributed by leading scholars from Europe and Asia, on the configuration and use of accounting and financial information models. Throughput Accounting in a Hyperconnected World provides innovative insights into controversial debates regarding the configuration and use of accounting and finance information both internally within economic entities and through third parties. These debates underline the major responsibility of users when configuring accounting and finance models and thereby in modelling business information. The content within this publication covers risk analysis, social accounting, and entrepreneurial models and is designed for managers, accountants, risk managers, academics, researchers, practitioners, and students. **Advances in Management** Accounting John Y. Lee 2000 This publication offers welldeveloped articles on a variety of topics in management accounting that are relevant to both practitioners and academicians. As a respected professional journal, AIMA is well poised to meet their information needs. Featured in recent volumes are articles on the practice and research of management accounting in the 21st century, the creation of customer value and outside-in cost, the drivers of customer and corporate profitability, product costing for manufacturing and service industries, performance measurement, capital budgeting, brand valuation, target costing, kaizen costing, and executive compensation issues. Accountants at all levels who work in corporations and not-for-profit organizations would be interested in the

AIMA articles. **Costing for the Fashion** Industry Nathalie Evans 2020-02-06 Costing for the Fashion Industry is a practical, easy-to-use guide to the manufacture, sourcing and risk management methods essential to make a new fashion business venture financially viable. Each chapter focuses on a theme, such as entrepreneurship, time constraints, global awareness and new markets and sourcing, alongside practical exercises and detailed industry case studies to put the theory into context. This second edition explores capital investment decisions, the changing nature of cost and the importance of global awareness and new markets, as well as expanded coverage of internationalization strategies for SMEs.

CIMA Official Learning System Enterprise Strategy Neil Botten 2009-07-18 CIMA

Official Learning Systems are the only textbooks recommended by CIMA as core reading. Written by the CIMA examiners, markers and lecturers, they specifically prepare students to pass the CIMA exams first time. Fully updated to reflect the 2010 syllabus, they are crammed with features to reinforce learning, including: - step by step coverage directly linked to CIMA's learning outcomes fully revised examples and case studies - extensive question practice to test knowledge and understanding - integrated readings to increase understanding of key theory colour used throughout to aid navigation * The Official Learning systems are the only study materials endorsed by CIMA * Key sections written by former examiners for the most accurate, up-to-date guidance towards exam success * Complete integrated package incorporating syllabus quidance, full text, recommended articles, revision guides and extensive guestion practice

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