



Advanced Management Accounting

Ahmed Riahi-Belkaoui

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Drawing upon cost accounting, mathematics, operations research, economics, and the behavioral sciences, Riahi-Belkaoui answers the call for a unique, multifaceted approach to the study of management accounting. His goal: to enhance performance in the essential tasks of cost estimation, allocation, planning, control, and performance evaluation. He covers the traditional techniques, but expands into quantitative methods and applications, then extends further into the behavioral unification of these techniques. His book is state of the art, ingenious in the way it adapts quantitative methods' solutions to traditional cost accounting topics, and innovative in its use of the behavioral implications. The result is an important resource for professionals, academics, and upper-level students in the field.

Riahi-Belkaoui arranges his various techniques chapter by chapter. First, he looks at cost allocation and then at cost-volume profit analysis under stochastic conditions. In Chapter three he treats regression for cost estimation; in Chapter Four, the learning curve for the same purpose. He takes up advanced planning analysis in Chapter Five, advanced control analysis in Chapter Six, and decentralizing and performance evaluation in Chapter Seven. He then finishes with an important discussion of transfer pricing.

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