

Managerial Accounting Garrison 14th Edition Connect Plus Access Code

Covers all 2017 exam changes Text matches Wiley CMAexcel Review Course content structure LOS index in Review Course for easier cross-references to full explanations in text Includes access to the Online Test Bank, which contains 1,000 multiple-choice questions and 5 sample essays Multiple-choice question feedback helps CMA candidates focus on areas where they need the most work Prepare for the actual CMA exam with Section Practice Tests and a cumulative Part 1 exam Assess your progress with knowledge check questions/answers and sample essay questions Helps candidates prepare a solid study plan with exam tips Feature section examines the topics of External Financial Reporting Decisions; Planning, Budgeting, and Forecasting; Performance Management; Cost Management; and Internal Controls Based on the CMA body of knowledge developed by the Institute of Certified Management Accountants (ICMA), Wiley CMAexcel Learning System Exam Review 2017 features content derived from the exam Learning Outcome Statements (LOS).

This book presents the proceedings of the International Science and Technology Conference "FarEastCon 2019," which took place on October 1–4, 2019, in Vladivostok, Russian Federation. The conference provided a platform for gathering expert opinions on projects and initiatives aimed at the implementation of far-sighted scientific research and development, and allowed current theoretical and practical advances to be shared with the broader research community. Featuring selected papers from the conference, this book will be of interest to experts in various fields whose work involves developing innovative solutions and increasing the efficiency of economic activities.

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This book is structured to help students learn the concepts of cost accounting and to make it easier to learn cost accounting materials, especially for those who are not familiar with cost accounting.

The interdisciplinary field of smart digital systems is crucial to modern computer science, encompassing artificial intelligence, information systems and engineering. For over a decade the mission of KES International has been to provide publication opportunities for all those who work in knowledge intensive subjects. The conferences they run worldwide are aimed at facilitating the dissemination, transfer, sharing and brokerage of knowledge in a number of leading edge technologies. _x000D_ This book presents some 80 papers selected after peer review for inclusion in three KES conferences, held as part of the Smart Digital Futures 2014 (SDF-14) multi-theme conference in Chania, Greece, in June 2014. The three conferences are: Intelligent Decision Technologies (KES-IDT-14), Intelligence Interactive Multimedia Systems and Services (KES-IIMSS-14), and Smart Technology-based Education and Training (KES-STET-14). _x000D_ The book will be of interest to all those whose work involves the development and application of intelligent digital systems.

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The thesis of Kristina Reimer provides a comprehensive analysis of asymmetric cost behavior (also known as cost stickiness) by discussing its origin and development in the theoretical and empirical research from the 1920s of the past century up until today. Further, using an empirical approach, she investigates the implications of asymmetric cost behavior for credit and financial risk of a firm. In addition, she provides an introduction into credit risk fundamentals by focusing on credit default swaps. Thereby she analyses the development of credit default swap market as well as the components of credit spreads. Finally, she provides several suggestions for future research.

In Compensation and Benefit Design , Bashker D. Biswas shows exactly how to bring financial rigor to the crucial "people" decisions associated with compensation and benefit program development. This comprehensive book begins by introducing a valuable Human Resource Life Cycle Model for considering compensation and benefit programs. Next, Biswas thoroughly addresses the acquisition component of compensation, as well as issues related to general compensation, equity compensation, and pension accounting. He assesses the full financial impact of executive compensation programs and employee benefit plans, and discusses the unique issues associated with international HR systems and programs. This book contains a full chapter on HR key indicator reporting, and concludes with detailed coverage of trends in human resource accounting, and the deepening linkages between financial and HR planning. Replete with both full and "mini" case examples throughout, the book also contains chapter-ending exercises and problems for use by students in HR and finance programs. ¿ More than ever before, HR practitioners must empirically demonstrate a clear link between their practices and firm performance. In Investing in People , Wayne F. Cascio and John W. Boudreau show exactly how to choose, implement, and use metrics to improve decision-making, optimize organizational effectiveness, and maximize the value of HR investments. They provide powerful techniques for looking inside the HR "black box," implementing human capital metrics that track the effectiveness of talent policies and practices, demonstrating the logical connections to financial and line-of-business, and using HR metrics to drive more effective decision-making. Using their powerful "LAMP" methodology (Logic, Analytics, Measures, and Process), the authors demonstrate how to measure and analyze the value of every area of HR that impacts strategic value.

The 16th volume scrutinizes the role and influence of accounting within the social struggles of our time, in fields such as ethics, sustainability, and education. The research reveals the ability of using the discipline as a tool for affirmation and empowerment within governance, politics, and social practice.

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Wiley CMAexcel LEARNING SYSTEM EXAM REVIEW 2015 PART 1: Financial Reporting, Planning, Performance, and Control

Covers all 2015 exam changes Includes access to the Online Test Bank, which contains over 900 multiple-choice questions Multiple-choice question feedback helps CMA candidates focus on areas where they need the most work Prepare for the actual CMA exam with Section Practice Tests and a cumulative Part 1 exam Assess your progress with knowledge check questions/answers and sample essay questions Looks at basic budgeting concepts and forecasting techniques Deals with the methods of comparing actual financial performance to the budget Helps candidates prepare a solid study plan with exam tips Feature section examines the topics of External Financial Reporting Decisions; Planning, Budgeting, and Forecasting; Performance Management; Cost Management; and Internal Controls Based on the CMA body of knowledge developed by the Institute of Certified Management Accountants (ICMA®), Wiley CMAexcel Learning System Exam Review 2015 features content derived from the exam Learning Outcome Statements (LOS). Passing the CMA exam on your first attempt is possible. We'd like to help. IMA®, the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession

through research, the CMA® (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. IMA has a global network of more than 65,000 members in 120 countries and 300 local chapter communities. IMA provides localized services through its offices in Montvale, NJ, USA; Zurich, Switzerland; Dubai, UAE; and Beijing, China. For more information about IMA, please visit www.imanet.org.

A new collection of best practices for designing better compensation and benefit programs... 2 authoritative books, now in a convenient e-format, at a great price! 2 authoritative eBooks help you drive more value, efficiency, and competitive advantage from compensation and benefits programs. Compensation and benefit programs are the largest expenses in most organizations; in service organizations, they often represent more than 50% of total costs. In this unique 2 eBook package, leading consultant Bashker D. Biswas helps you systematically optimize these programs to maximize value, efficiency, and competitive advantage. In *Employee Benefits Design and Planning*, Biswas brings together all the knowledge you need to make better benefits decisions. He introduces core principles for ensuring proper financing, funding, compliance, and recordkeeping; accurate actuarial calculations; and effective employee communication. Building on these principles, he guides you through benefits ranging from healthcare and disability insurance to retirement and cafeteria plans. You'll find up-to-date discussions of complex challenges, such as the Affordable Care Act and global benefits planning. Throughout, he offers essential insights for managing rising costs and risks, while ensuring that benefits programs improve productivity, reflect best practices, and align with your organization's strategy and goals. Next, in *Compensation and Benefit Design*, Biswas helps HR professionals bring true financial and accounting discipline to compensation and benefit design, tightly align talent management to strategy, and quantify program performance in the language of finance. Biswas thoroughly explains best-fit practices for superior program design, demystifies relevant financial and accounting concepts, and illuminates key connections between HR program development and GAAP/IFRS accounting requirements. His far-reaching coverage ranges from integrating compensation and benefits into Balanced Scorecards to managing expatriate compensation. Biswas reveals the true financial implications of every element of modern compensation and benefit programs, from base salaries to stock incentives, sales compensation to healthcare cost containment. Perhaps most important, he helps you systematically measure the value of your investments -- so you can both prove and improve your performance. Simply put, this collection brings together unparalleled tools for optimizing compensation and benefits programs -- whether you're in HR, finance, line-of-business management, or corporate management. From Dr. Bashker D. Biswas, world-renowned expert in employee compensation and benefits program design

In *Compensation and Benefit Design*, Bashker D. Biswas shows exactly how to bring financial rigor to the crucial "people" decisions associated with compensation and benefit program development. This comprehensive book begins by introducing a valuable Human Resource Life Cycle Model for considering compensation and benefit programs. Next, Biswas thoroughly addresses the acquisition component of compensation, as well as issues related to general compensation, equity compensation, and pension accounting. He assesses the full financial impact of executive compensation programs and employee benefit plans, and discusses the unique issues associated with international HR systems and programs. This book contains a full chapter on HR key indicator reporting, and concludes with detailed coverage of trends in human resource accounting, and the deepening linkages between financial and HR planning. Replete with both full and "mini" case examples throughout, the book also contains chapter-ending exercises and problems for use by students in HR and finance programs. HR managers are under intense pressure to become strategic business partners. Many, unfortunately, lack the technical skills in financial analysis to succeed in this role. Now, respected HR management educator Dr. Steven Director addresses this skill gap head-on. Writing from HR's viewpoint, Director covers everything mid-level and senior-level HR professionals need to know to formulate, model, and evaluate their HR initiatives from a financial and business perspective. Drawing on his unsurpassed expertise working with HR executives, he walks through each crucial financial issue associated with strategic talent management, including the quantifiable links between workforces and business value, the cost-benefit analysis of HR and strategic financial initiatives, and specific issues related to total rewards programs. Unlike finance books for non-financial managers, *Financial Analysis for HR Managers* focuses entirely on core HR issues.

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Managerial Accounting McGraw-Hill/Irwin

Kniha zkušených autorů je ojedinelá tím, že představuje moderní a alternativní metody řízení nákladů, které nejsou v tuzemsku příliš známé. Příkladný pohled metod nákladového řízení, který reflektuje s vztové trendy v manažerském úřetnictví, jeho strukturu a názvosloví. Oproti prvnímu vydání je kniha výrazně přepracována s cílem přinést čtenářům ještě více užitečných a praktických informací. Je doplněna o nové příklady, obrázky a případové studie. Dále je rozšířena o nové metody řízení nákladů, jako jsou Time-Driven Activity-Based Costing, prtokové úřetnictví a metoda standardních nákladů. Nákladové kalkulace jsou nově klasifikovány podle aktuálních trendů ve světě a je kladen důraz na klasifikaci kalkulací v hromadné a zakázkové výrobě. Celkově přepracovány jsou kapitoly vřetující se rozpořetnictví a plánování a nově je zpracována kapitola s vazbami na řízení í výkonnosti a rozpořetnictví založeném na klíčových ukazatelích výkonnosti (KPI). Publikace je určena vedoucím pracovníkům středních a velkých firem, ekonomům, pracovníkům controllingu a studentům vysokých škol.

Times of crisis are unexpected and they bring diverse challenges and opportunities for companies, financial markets, and the economy. On one hand, more risk and uncertainties appear, yet on the other hand, it is an opportunity to reorganize and reinvent the company. It is important for businesses to understand ways to deal with uncertainty and risk in times of economic downturn and what financial strategies and tools can be used to eliminate or reduce the potential negative effects. These effects can reach the company's financial performance, capital structure, as well as cause financial debt and the availability of cash-flow to companies. However, different financial instruments can sustain the business and deal with the difficulties of payment when sales reduce and uncertainty increases; thus, research is essential in this critical area. When economic downturn affects the financial markets, the role of banks, country dynamics, the economy, and many other facets of the business world, financial management becomes the key for business recovery. The *Handbook of Research on Financial Management During Economic Downturn and Recovery* shares relevant knowledge on challenges and opportunities caused by crises, such as the pandemic, and the effects on economic and financial arenas. The chapters cover topics such as business models to understand how companies react to pandemic and crises situations, as well as how they change their management and way of conducting business. Other important topics include sustainable development, international financial markets, capital structure changes, uncertainty and risk, and governance and leadership. This book is ideal for shareholders, directors and managers, economists, researchers, academics,

