Contents

	Preface	vii
PART ONE	Accounting Data for Decision Making	1
1	The Planning and Control Process for Decision Making	2
2	Cost Behavior Patterns and Cost-Volume-Profit Interactions	48
3	Absorption Costing Systems for Product Costing	105
4	A Further Look at Factory Overhead Costing	149
5	Variable Product Costing and the Contribution Margin Approach	191
PART TWO	The Use of Data in Decision Making	243
6	Revenue and Pricing Decisions	244
7	Production Decisions	283
8	Information for Long-range Decisions	332
9	Techniques of Investment Analysis	372

PART THREE	Planning and Control Systems for Decision Implementation	419
10	Budgeting: A Systematic Approach to Planning	420
11	Cost Efficiency through Standard Costs	462
12	Budgeting: The Profit Plan	515
13	Budgeting for Resource Planning	571
14	Budgetary Reporting and Responsibility Accounting	620
15	Measuring Divisional Performance	675
	Glossary	710
	Appendix A-Present Value of \$1	734
	Appendix B-Present Value of an Annuity of \$1	736
	Index	738