

Cost And Management Accounting N5 Question Papers

First published in 1998, this volume of readings provides an overview of the development of the study of Management Control theory over the past 35 years. The period encompasses the publication of a major and seminal text by Anthony and Dearden in 1965, which acted as a touchstone in defining the range and scope of management control systems. This laid management control's foundations in accounting-based mechanisms of control, an element which has been seen as both a strength and a constraint. A good deal of work has followed, providing both a development of the tradition as well as a critique. In this volume we attempt to provide a range of readings which will illustrate the variety of possibilities that are available to researchers, scholars and practitioners in the area. The readings illustrate the view that sees control as goal directed and integrative. They go on to explore the idea of control as adaption, consider its relationship with social structure and survey the effects of the interplay between the organisation and the environment. The essays included are not intended to lead the reader through a well-ordered argument which concludes with a well reasoned view of how management control should be. Instead it seeks to illustrate the many questions which have been posed but not answered and to open up agendas for future research.

The dynamics of the asset management business are complex and geographically diverse. Products and vendors compete within and across markets and often shade into each other. Regulation can differ dramatically according to financial systems and functions. Here are discussed the major asset management sectors—pension funds, mutual funds, alternative investment vehicles, and private wealth management. Despite the complexity of the industry, common threads run through the discussion—growth, risk, and cost—that cannot be ignored by asset managers hoping to be sustainably profitable. What is required to excel includes distribution in leading markets, product breadth and consistency, global money management expertise, and capital strength. Also needed are technological capability, marketing and customer service skills, defensible pricing, low-cost production, and a strong brand. All these characteristics must be rooted in an affirmative culture with cohesive senior management and a talented and motivated staff.

Applying Key Concepts and Techniques

An Assessment of Relative Costs and Strategic Benefits

Cost and Management Accounting

Elements of Cost Accounting

Research Methods in Accounting

For courses in Introduction to Management Accounting. Get refreshed with Horngren/Sundem/Stratton's Introduction to Management Accounting, Twelfth Edition. This best-selling text offers a relevant, real-world decision-making approach to management accounting. Students develop a solid understanding of costs and cost behavior and the use of cost information for planning and control decisions, not just inventory valuation. An exceptionally strong pedagogy and supplements package and flexible structure provide instructors with great latitude in choosing various combinations of breadth and depth, theory and procedures, simplicity and complexity. The Twelfth Edition now includes student-oriented real-world company examples such as Nantucket Nectars and McDonalds; new "Cognitive Exercises" and "Business First" boxes, new on-line courses and tutorial software package resources, and a new CD-ROM series, "Mastering Accounting." Get started on the path to passing the CPA exam today Passing the CPA exam can be the first step to a long and rewarding career. With CPA

Exam For Dummies, you'll get a full overview of the exam, information on how to register, the requirements for taking and passing the tests, as well as a review of the four sections. This comprehensive introductory study guide provides you with a wealth of information, including all the current AICPA content requirements in auditing and attestation, business environment and concepts, financial accounting and reporting, and accounting regulation. From start to finish, the text is designed to prepare you for each portion of this rigorous exam. Preparing for the CPA exam can be a daunting process. With the classic For Dummies approach, CPA Exam For Dummies offers an overview and steps on how to get started. Go at your own pace to master the various sections of the exam, and use the book as a reference on an ongoing basis as you prepare for the exam portions. Dive into the book to find: An overview of the CPA exam, featuring exam organization and information on scoring A content review, including practice questions and explanations of answers Online bonus practice exams to boost your knowledge and confidence An overview of the benefits of passing the CPA exam and becoming a certified public accountant For those seeking to pass the CPA exam and launch their accounting careers, CPA Exam For Dummies is the go-to resource for getting started!

Medical Subject Headings

Doing Research in Business and Management

Tree structures

Cost Management Accounting

Cumulated Index Medicus

Artificial intelligence (AI) has grown in presence in asset management and has revolutionized the sector in many ways. It has improved portfolio management, trading, and risk management practices by increasing efficiency, accuracy, and compliance. In particular, AI techniques help construct portfolios based on more accurate risk and return forecasts and more complex constraints. Trading algorithms use AI to devise novel trading signals and execute trades with lower transaction costs. AI also improves risk modeling and forecasting by generating insights from new data sources. Finally, robo-advisors owe a large part of their success to AI techniques. Yet the use of AI can also create new risks and challenges, such as those resulting from model opacity, complexity, and reliance on data integrity.

Fully revised and updated, Problems in Marketing includes over 50 new problems. This varied and challenging collection of problems has been written as a learning aid to any marketing textbook. The problems cover a wide range of marketing practice, each problem concentrating on a single concept or technique of marketing management. Problems begin with a full introduction to the concept followed by explicit instructions for solving them. This leads directly to a series of discussion questions to further enhance the application of each problem. Solutions are also available to lecturers by clicking on the companion website logo above.

N5 Cost & Management Accounting

Hospitality Management Accounting

Cost And Management Accounting

Proceedings

Cost Accounting Multiple Choice Questions and Answers (MCQs)

The easy way to get a grip on cost accounting Critical in supporting strategic business decisions and improving profitability, cost accounting is arguably one of the most important functions in the accounting field. For business students, cost accounting is a required course for those seeking an accounting degree and is a popular elective among other business majors. Cost Accounting For Dummies tracks to a typical cost accounting course and provides in-depth explanations and reviews of the essential concepts you'll encounter in your studies: how to define costs as direct materials, direct labor, fixed overhead, variable overhead, or period costs; how to use allocation methodology to assign costs to products and services; how to evaluate the need for capital expenditures; how to design a budget model that forecast changes in costs based on expected activity levels; and much more. Tracks to a typical cost accounting course Includes practical, real-world examples Walks you through homework problems with detailed, easy-to-understand answers If you're currently enrolled in a cost accounting course, this hands-on, friendly guide gives you everything you need to master this critical aspect of accounting.

This independent assessment is a comprehensive study of the strategic benefits, risks, and costs of U.S. military presence overseas. The report provides policymakers a way to evaluate the range of strategic benefits and costs that follow from revising the U.S. overseas military presence by characterizing how this presence contributes to assurance, deterrence, responsiveness, and security cooperation goals.

A Magazine of Africa for Africa

MANAGEMENT ACCOUNTING: MULTIPLE CHOICE QUESTIONS & ANSWERS

Management, Accounting, and Performance Measurement

Law of Persons and the Family

Perspectives on Multilingual Scholars' Approaches to Writing

A practical guide to identifying, analyzing and tackling operational risk in banks and financial institutions Created for banking and finance professionals with a desire to expand their management skill set, this book focuses on operational risk and operational risk events, as distinct from other types of functional risks. It was written by the experts at the world-renowned Hong Kong Institute of Bankers, an organization dedicated to providing the international banking community with education and training. Shows you in techniques for analyzing the operational risk exposure of banking institutions and assessing how operational risk impacts on other types of risk Provides expert guidance on how to design, plan and implement systems for operational risk management and quality control Describes a comprehensive approach to operational risk management that includes data collection, modeling and an overall risk management structure Shows you how to develop operational risk management solutions to help your company minimize losses without negatively impacting its ability to generate gains Offers expert guidance on various regulatory frameworks and how the latest Basel II and Basel III requirements impact a bank's operational risk management strategy and framework

The easy way to master a managerial accounting course Are you enrolled in a managerial accounting class and finding yourself struggling? Fear not!

Managerial Accounting For Dummies is the go-to study guide to help you easily master the concepts of this challenging course. You'll discover the basic concepts, terminology, and methods to identify, measure, analyze, interpret, and communicate information in the pursuit of an organization's goals. Tracking to a typical managerial accounting course and packed with easy-to-understand explanations and real-life examples, Managerial Accounting For Dummies explores cost behavior, cost analysis, profit planning and control measures, accounting for decentralized operations, capital budgeting decisions, ethical challenges in managerial accounting, and much more. Covers the key concepts and tools needed to communicate accounting information for managerial decision-making within an organization Plain-English explanations of managerial accounting terminology and methods Tracks to a typical college-level managerial accounting course Managerial Accounting For Dummies makes it fast and easy to grasp the concepts needed to score your highest in a managerial accounting course.

Academic Literacy Development

The Industrial Organization of the Global Asset Management Business

Management Accounting

Management Control Theory

CPA Exam For Dummies

Accounting is more than just budgeting for and recording costs. Applying the principles of managerial accounting can set you apart as an organization that establishes and achieves mission-based business goals. The managerial accounting approach outlined in this complete update of a classic text will help you to plan for the short and long terms by applying accounting principles to your unique nonprofit setting. The only book of its kind, this step-by-step guide focuses on accounting methods that fit the nonprofit world, such as responsibility accounting life cycle costing, and activity-based accounting as an alternative to traditional cost reporting. Each method is explained and illustrated within the nonprofit context. New to this edition are current cost estimates, new or updated figures on break-even analysis, lease alternatives, journal entries, and variable and fixed costs, and a quick-reference glossary that will help you talk the talk. The only accounting book you'll need to get your books in tip-top shape, this edition provides library managers the tools and methods to:

- Direct and monitor resources to communicate financial information
- Control costs using long-term for

Providing a clear and concise overview of the conduct of applied research studies in accounting, Malcolm Smith presents the principal building blocks of how to implement research in accounting and related fields.

Managerial Accounting for Libraries and Other Not-for-profit Organizations

Introduction to Management Accounting 1-19 and Student Cd Package Drum

An Introduction to Process and Method

Quizzes & Practice Tests with Answer Key (Business Quick Study Guides & Terminology Notes to Review)

Electronic Inspection Copy available for instructors here `Management for Social Enterprise is a great introduction to the rich variety of social enterprises in the UK. It is also a useful tool to help us to build

more effective social enterprises that really deliver on their missions by people who have hands on experience. This is just what the rapidly growing social enterprise sector needs, a management manual to help us take social enterprises to the next level by people who have hands on experience' - Sophi Tranchell, Managing Director of Divine Chocolate Ltd and Cabinet Office sponsored Social Enterprise Ambassador `The recent explosive growth in the number of social enterprises, their diverse and dynamic nature, and the upsurge in research about them all makes this a potentially bewildering field of knowledge to explore. This book provides a clear and timely guide to the management challenges involved in understanding and running social enterprises, and underlines why their unique nature requires something more than just standard business school wisdom' - Ken Peattie, Professor of Marketing and Strategy, Cardiff Business School, and Director of the ESRC Centre for Business Relationships, Accountability, Sustainability and Society `Provides a good introduction to the management of social enterprises touching on a broad range of topics and will help those involved in managing social enterprises and those trying to understand more about the sector. It draws on the experience of those who have worked in the social enterprise sector in a range of countries and are passionate about developing it' - Fergus Lyon, Professor of Enterprise and Organizations, Middlesex University

Overviewing the key business topics required by social entrepreneurs, and managers in social enterprises Management for Social Enterprise covers strategy, finance, ethics, social accounting, marketing and people management. Written in direct, accessible language by a team of authors currently teaching and researching in this sector, each chapter is fully supported with learning resources. Chapters include brief overviews, further reading, suggested web resources and, importantly, international case studies, drawing on real-life business examples. This book is essential reading for students and practitioners of Social Entrepreneurship and Social Enterprise, but will also be of use to anyone with an interest in management, corporate responsibility, ethics or community studies. [Click here for the LJMU Social Enterprise Management web pages.](#)

Cost Accounting Multiple Choice Questions and Answers (MCQs) PDF: Quiz & Practice Tests with Answer Key (Cost Accounting Quick Study Guide & Terminology Notes to Review) includes revision guide for problem solving with 1100 solved MCQs. "Cost Accounting MCQ" book with answers PDF covers basic concepts, theory and analytical assessment tests. "Cost Accounting Quiz" PDF book helps to practice test questions from exam prep notes. Cost accounting quick study guide provides 1100 verbal, quantitative, and analytical reasoning past question papers, solved MCQs. Cost Accounting Multiple Choice Questions and Answers PDF download, a book to practice quiz questions and answers on chapters: Accounting concepts, activity based costing and management, balanced scorecard and strategic profitability analysis, balanced scorecard, quality, time and theory of constraints, basics of accounting, budgeting and accounting, capacity analysis and inventory costing, capital budgeting and cost benefit analysis, cost allocation, customer profitability and sales variance analysis, cost allocation, joint products and byproducts, cost function and behavior, cost management and pricing decisions, cost volume profit analysis, decision making process and information, department costs, common costs and revenues, direct cost variances and management control, financial ratios analysis, flexible budget and management control, flexible budget: overhead cost variance, fundamentals of accounting, inventory management, just in time and costing methods, job costing, management accounting in organization, management control systems and multinational considerations, master budget and responsibility accounting, overhead cost variances and management control, performance measurement, compensation and multinational considerations, process costing, spoilage, rework, and scrap tests for college and university revision guide. Cost accounting Quiz Questions and Answers PDF download with free sample book covers beginner's questions, exam's workbook, and certification exam prep with answer key. Cost accounting MCQs book PDF, a quick study guide from textbook study notes covers exam practice quiz questions. Cost Accounting practice tests PDF covers problem solving in self-assessment workbook from business administration textbook chapters as: Chapter 1: Accounting Concepts MCQs Chapter 2: Activity based Costing and Management MCQs Chapter 3: Balanced Scorecard and Strategic Profitability Analysis MCQs Chapter 4: Balanced Scorecard: Quality, Time and Theory of Constraints

MCQs Chapter 5: Basics of Accounting MCQs Chapter 6: Budgeting and Accounting MCQs Chapter 7: Capacity Analysis and Inventory Costing MCQs Chapter 8: Capital Budgeting and Cost Benefit Analysis MCQs Chapter 9: Cost Allocation, Customer Profitability and Sales Variance Analysis MCQs Chapter 10: Cost Allocation: Joint Products and Byproducts MCQs Chapter 11: Cost Function and Behavior MCQs Chapter 12: Cost Management and Pricing Decisions MCQs Chapter 13: Cost Volume Profit Analysis MCQs Chapter 14: Decision Making Process and Information MCQs Chapter 15: Department Costs, Common Costs and Revenues MCQs Chapter 16: Direct Cost Variances and Management Control MCQs Chapter 17: Financial Ratios Analysis MCQs Chapter 18: Flexible Budget and Management Control MCQs Chapter 19: Flexible Budget: Overhead Cost Variance MCQs Chapter 20: Fundamentals of Accounting MCQs Chapter 21: Inventory Management, Just in Time and Costing Methods MCQs Chapter 22: Job Costing MCQs Chapter 23: Management Accounting in Organization MCQs Chapter 24: Management Control Systems and Multinational Considerations MCQs Chapter 25: Master Budget and Responsibility Accounting MCQs Chapter 26: Overhead Cost Variances and Management Control MCQs Chapter 27: Performance Measurement, Compensation and Multinational Considerations MCQs Chapter 28: Process Costing MCQs Chapter 29: Spoilage, Rework and Scrap MCQs Solve "Accounting Concepts MCQ" PDF book with answers, chapter 1 to practice test questions: Conversion costs, cost analysis, inventory types, inventorable cost and period cost, manufacturing costs, period costs, prime costs, and types of inventories. Solve "Activity Based Costing and Management MCQ" PDF book with answers, chapter 2 to practice test questions: Activity based costing systems, activity based costing, accounting, broad averaging and consequence, and refining costing system. Solve "Balanced Scorecard and Strategic Profitability Analysis MCQ" PDF book with answers, chapter 3 to practice test questions: Balanced scorecard, strategic analysis, accounting strategy, operating income, and strategy implementation. Solve "Balanced Scorecard: Quality, Time and Theory of Constraints MCQ" PDF book with answers, chapter 4 to practice test questions: Costs of quality, quality improvements, customer response time and on time performance, analyzing problems and improve quality, balance scorecard and measures, bottlenecks, financial perspective, and competitive tool. Solve "Basics of Accounting MCQ" PDF book with answers, chapter 5 to practice test questions: Direct costs, indirect costs, and what is cost in accounting. Solve "Budgeting and Accounting MCQ" PDF book with answers, chapter 6 to practice test questions: Budgeting and responsibility accounting, and Kaizen budgeting. Solve "Capacity Analysis and Inventory Costing MCQ" PDF book with answers, chapter 7 to practice test questions: Absorption costing, inventory costing methods, manufacturing companies, and throughput costing. Solve "Capital Budgeting and Cost Benefit Analysis MCQ" PDF book with answers, chapter 8 to practice test questions: Accrual accounting, rate of return method, capital budgeting and inflation, capital budgeting stages, cost analysis dimensions, discounted cash flow, and payback method. Solve "Cost Allocation, Customer Profitability and Sales Variance Analysis MCQ" PDF book with answers, chapter 9 to practice test questions: Cost allocation and costing systems, customer revenues and costs, sales mix and sales quantity variances, and static budget variance. Solve "Cost Allocation: Joint Products and Byproducts MCQ" PDF book with answers, chapter 10 to practice test questions: Joint cost, irrelevant joint costs, byproducts accounting, constant gross margin percentage NRV method, decision making, net realizable value method, sales value, split off method, and scrap. Solve "Cost Function and Behavior MCQ" PDF book with answers, chapter 11 to practice test questions: Estimating cost functions, estimating cost function using quantitative analysis, linear cost functions, nonlinearity and cost functions, cost estimation methods, curves and nonlinear cost function, data collection and adjustment issues, independent variables, quantitative analysis in marketing, regression analysis, regression equation, regression line, specification analysis, and estimation assumptions. Solve "Cost Management and Pricing Decisions MCQ" PDF book with answers, chapter 12 to practice test questions: Pricing strategies, cost based pricing, product budgeting life cycle and costing, target costing and target pricing, value engineering, insurance and lock in costs. Solve "Cost Volume Profit Analysis MCQ" PDF book with answers, chapter 13 to practice test questions: CVP analysis, operating income, breakeven point, target income, gross margin calculations, total costs, unit costs, and variable cost. Solve

"Decision Making Process and Information MCQ" PDF book with answers, chapter 14 to practice test questions: Decision making process, information and decision process, concept of relevance, insourcing versus outsourcing, and make versus buy decisions. Solve "Department Costs, Common Costs and Revenues MCQ" PDF book with answers, chapter 15 to practice test questions: Allocating costs, common costs, revenue allocation, revenue allocation methods, multiple support departments, operating departments, bundled products, single rate and dual rate methods. Solve "Direct Cost Variances and Management Control MCQ" PDF book with answers, chapter 16 to practice test questions: Use of variances, efficiency variance, price and efficiency variance, management accounting, period costs, and static budget. Solve "Financial Ratios Analysis MCQ" PDF book with answers, chapter 17 to practice test questions: Sensitivity analysis, operating income, breakeven point, target income, contribution margin calculations, contribution margin versus gross margin, effects of sales mix on income, gross margin calculations, and uncertainty. Solve "Flexible Budget and Management Control MCQ" PDF book with answers, chapter 18 to practice test questions: Flexible budget, flexible budget variance, static budget, sales volume variance, and cost accounting. Solve "Flexible Budget: Overhead Cost Variance MCQ" PDF book with answers, chapter 19 to practice test questions: Cost variance analysis, overhead cost variance analysis, fixed overhead cost variances, activity based costing, production volume variance, setup cost, variable and fixed overhead costs. Solve "Fundamentals of Accounting MCQ" PDF book with answers, chapter 20 to practice test questions: Direct costs, indirect costs, manufacturing costs, manufacturing, merchandising and service sector companies, total costs, unit costs, and types of inventory. Solve "Inventory Management, Just in Time and Costing Methods MCQ" PDF book with answers, chapter 21 to practice test questions: Inventory management system, inventory related relevant costs, just in time purchasing, cost accounts, inventory management, MRP, retail organizations, and inventory management. Solve "Job Costing MCQ" PDF book with answers, chapter 22 to practice test questions: Building block concepts of costing systems, budget indirect costs, end of financial year, indirect costs allocation, normal costings, total costs, unit costs, and variations from normal costing. Solve "Management Accounting in Organization MCQ" PDF book with answers, chapter 23 to practice test questions: Management accounting, management accounting guidelines, organization structure and management accountant, decision making process, information and decision process, financial and cost accounting, and strategic decisions. Solve "Management Control Systems and Multinational Considerations MCQ" PDF book with answers, chapter 24 to practice test questions: Management control systems, decentralization costs, organization structure, decentralization, and transfer pricing. Solve "Master Budget and Responsibility Accounting MCQ" PDF book with answers, chapter 25 to practice test questions: Budgets and budgeting cycle, Kaizen budgeting, responsibility and controllability, accounting concepts, accounting principles, computer based financial planning models, internal controls accounting, sensitivity analysis, uncertainty, and types of inventory. Solve "Overhead Cost Variances and Management Control MCQ" PDF book with answers, chapter 26 to practice test questions: Fixed overhead costs, flexible budget variance, and planning of variable. Solve "Performance Measurement, Compensation and Multinational Considerations MCQ" PDF book with answers, chapter 27 to practice test questions: Performance measure, financial and nonfinancial performance measures, economic value added, strategy and levels, and residual income. Solve "Process Costing MCQ" PDF book with answers, chapter 28 to practice test questions: Process costing system, operation costing, transferred in costs, WAM and spoilage, and weighted average method. Solve "Spoilage, Rework and Scrap MCQ" PDF book with answers, chapter 29 to practice test questions: Job costing, spoilage, rework and scrap terminology, scrap and byproducts accounting, types of spoilage, WAM, and spoilage.

Management for Social Enterprise
Open Access

Controlling Strategy

Cost Accounts

Lecturer guide

Ideas about the role of management accounting systems in a firm's strategy have

changed in recent years, and this book explores the ways in which this has happened. Management control systems have frequently been seen as irrelevant to strategy, or even damaging. Controlling Strategy draws out the various ways in which management control systems can build and sustain valuable strategic roles. The book explores topics such as: *Strategic measurement; *Strategic data analysis; *The Balanced Scorecard; *Capital budgeting; *Strategy coordination; Written as an introduction to the strategic role of management control systems Controlling Strategy provides a synthesis of important work in the fields of strategy and management accounting. Academics and Advanced Students of Accounting, Strategy, or Management Studies will find the book an indispensable guide to this area.

This edited book brings together an international cast of contributors to examine how academic literacy is learned and mastered in different tertiary education settings around the world. Bringing to the fore the value of qualitative enquiry through ethnographic methods, the authors illustrate in-depth descriptions of genre knowledge and academic literacy development in first and second language writing. All of the data presented in the chapters are original, as well as innovative in the field in terms of content and scope, and thought-provoking regarding theoretical, methodological and educational approaches. The contributions are also representative of both novice and advanced academic writing experiences, providing further insights into different stages of academic literacy development throughout the career-span of a researcher. Set against the backdrop of internationalisation trends in Higher Education and the pressure on multilingual academics to publish their research outcomes in English, this volume will be of use to academics and practitioners interested in the fields of Languages for Academic Purposes, Applied Linguistics, Literacy Skills, Genre Analysis and Acquisition and Language Education.

Overseas Basing of U.S. Military Forces

Index Medicus

ADVANCED MANAGEMENT ACCOUNTING: MULTIPLE CHOICE QUESTIONS & ANSWERS

Managerial Accounting For Dummies

Cost Accounting For Dummies

Doing Research in Business and Management has been written to help students obtain a thorough understanding of the main methodological issues and options that are available to them as business and management researchers undertaking a masters or doctoral degree. Doing Research in Business and Management takes the reader through all of the important issues that need to be understood if a competent piece of research is to be produced at the masters or doctoral level in the business and management studies. The authors explain the interrelationship between the theoretical and empirical research as well as the differences between positivism and phenomenology. Not only do they put these concepts in context for the business and management student, but they go on to discuss how these different approaches are used in practice. Furthermore, the authors discuss the implications of quantitative and qualitative approaches to research. The book offers high-level advice on different numerical techniques available to researchers as well as different software packages that may be used for analyzing qualitative data. The book also discusses the use of the Internet to support research in masters and doctoral programs.

The success of every business in the hospitality industry depends on maximizing revenues and minimizing costs. This Ninth Edition continues its time-tested presentation of fundamental concepts and analytical techniques that are essential to taking control of real-world accounting systems, evaluating current and past operations, and effectively managing finances toward increased profits. It offers hands-on coverage of computer applications and practical decision-making skills to successfully prepare readers for the increasingly complex and competitive hospitality industry.

Human Resource Costing and Accounting

Introduction to Probability

Operational Risk Management

Artificial Intelligence in Asset Management

Study guide

Developed from celebrated Harvard statistics lectures, Introduction to Probability provides essential language and tools for understanding statistics, randomness, and uncertainty. The book explores a wide variety of applications and examples, ranging from coincidences and paradoxes to Google PageRank and Markov chain Monte Carlo (MCMC). Additional

A concise introduction to the basics of open access, describing what it is (and isn't) and showing that it is easy, fast, inexpensive, legal, and beneficial. The Internet lets us share perfect copies of our work with a worldwide audience at virtually no cost. We take advantage of this revolutionary opportunity when we make our work "open access": digital, online, free of charge, and free of most copyright and licensing restrictions. Open access is made possible by the Internet and copyright-holder consent, and many authors, musicians, filmmakers, and other creators who depend on royalties are understandably unwilling to give their consent. But for 350 years, scholars have written peer-reviewed journal articles for impact, not for money, and are free to consent to open access without losing revenue. In this concise introduction, Peter Suber tells us what open access is and isn't, how it benefits authors and readers of research, how we pay for it, how it avoids copyright problems, how it has moved from the periphery to the mainstream, and what its future may hold. Distilling a decade of Suber's influential writing and thinking about open access, this is the indispensable book on the subject for researchers, librarians, administrators, funders, publishers, and policy makers.

Problems in Marketing

COST ACCOUNTING