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Raiborn/Kinney's COST ACCOUNTING PRINCIPLES, 9E, International Edition provides in-depth coverage of current cost management concepts and procedures in a straightforward and reader-friendly framework. The clean, concise presentation of materials and the updated illustrations reinforce and clarify the topics that readers traditionally struggle with most. In addition, real-world examples and ethical coverage are woven into the text so readers immediately see the relevance of the cost accountant's role in managerial decisions and learn to go beyond the numbers and think critically. Ensure mastery of the procedural and decision-making skills needed for future success with the Comprehensive Review Module, an array of newly improved end of chapter assignments, and the powerful, newly enhanced CengageNOW online learning and teaching system.

Cities across the globe are looking to develop affordable, environmentally friendly, and socially responsible transportation solutions that can meet the accessibility needs of expanding metropolitan populations and support future economic and urban development. When appropriately planned and properly implemented as part of a larger public transportation network, urban rail systems can provide rapid mobility and vital access to city centers from surrounding districts. High-performing urban rail services, when carefully approached as development projects, can help enhance quality of life by giving citizens access to employment opportunities, essential services, urban amenities, and neighboring communities. The purpose of this Handbook is to synthesize and disseminate knowledge to inform the planning, implementation, and operations of urban rail projects with a view towards: -- Emphasizing the need for early studies and project planning; -- Making projects more sustainable (economically, socially, and environmentally); -- Improving socioeconomic returns and access to opportunities for users; -- Maximizing the value of private participation, where appropriate; and -- Building capacity within project implementing and managing institutions This Handbook provides experiential advice to tackle the technical, institutional, and financial challenges faced by decision makers considering urban rail projects. It brings together the expertise of World Bank staff and the input of numerous specialists to synthesize international "good practices" and recommendations that are independent of commercial, financial political, or other interests. The material presented is intended as an honest-broker guide to maximize the impact and manage the challenges of urban rail systems in cities in both developed and developing countries. Rather than identify a single approach, this Handbook acknowledges the complexities and context necessary when approaching an urban rail development by helping to prepare decision makers to ask the right questions, consider the key issues, perform the necessary studies, apply adequate tools, and learn from international good practice all at the right time in the project development process.

This books presents general principles and methodologies of quantitative risk analysis; provides theory and practice of how to evaluate health, transport and education projects and describes how to assess the environmental impact of projects. It looks at how the tools of cost benefit analysis can be applied from the point of view of the private sector, public sector, bankers, and the country as a whole. It encourages analysts to answer a number of key questions that are likely to increase success rather than simply describing techniques. This book as aimed at all concerned with resource allocation and is presented in an accessible fashion. It is required reading at World bank Institute courses.

An unforgettable book from Portugal' bestselling author that promises to change how we write and read about love The restaurant is crowded and noisy. The man sits by the window, watching the grey sky, bored, as he is every Monday morning. Suddenly he turns and she's there, standing in front of him. Years have passed since he last saw her, since the day he left, without an explanation, without a reason. Only now does he realize he never stopped loving her, even for a second. When she tries to run away from him, too shocked by the sudden onslaught of emotions, he stops her. And as they embrace, surrounded by passersby, they promise to hold on, to make mistakes again. To love each other. Deeply and forever. With his intimate, almost whispered style, Pedro Chagas Freitas takes the reader on a journey to discover the truth about love; the kind of love that touches, envelops and thrills you, that conceals and reveals, that wounds and heals, that seizes you and sets you free.

Horngren's "Cost Accounting" defined the cost accounting market and continues to innovate today by consistently integrating the most current practice and theory. This acclaimed, number one market-leading book embraces the basic theme of " different costs for different purposes." It reaches beyond cost accounting procedures to consider concepts, analyses, and management. This latest edition of "Cost Accounting "incorporates the latest research and most up-to-date thinking into all relevant chapters. Professional issues related to Management Accounting and Management Accountants are emphasized. Chapter topics cover the accountant' s role in the organization to performance measurement, compensation, and multinational considerations. For future accountants who want to enhance their understanding of-and ability to-solve cost accounting problems.

The Practice Standard for Project Risk Management covers risk management as it is applied to single projects only. It does not cover risk in programs or portfolios. This practice standard is consistent with the PMBOK® Guide and is aligned with other PMI practice standards. Different projects, organizations and situations require a variety of approaches to risk management and there are several specific ways to conduct risk management that are in agreement with principles of Project Risk Management as presented in this practice standard.

The most practical, real-world presentation of cost accounting on the market, this book blends a traditional and proven method of teaching cost accounting with the integration of innovative topics. Cost topics are covered in the context of organizational strategy and operational tactics, as cost management decisions are sensitive to strategies driven by quality, cost, and innovation. Kinney, Prather-Kinney, and Raiborn reinforce the material with real-world examples and visual illustrations that bring cost management techniques into the student's sphere of understanding. A flexible organization appropriate for either a one- or two- semester course--coupled with clear and abundant visual presentations--allows students to clearly understand difficult topics. The text's revised organizational structure streamlines chapter materials as well as reduces redundancy between cost accounting and other business courses.

Digital technologies are spreading rapidly, but digital dividends--the broader benefits of faster growth, more jobs, and better services--are not. If more than 40 percent of adults in East Africa pay their utility bills using a mobile phone, why can't others around the world do the same? If 8 million entrepreneurs in China--one third of them women--can use an e-commerce platform to export goods to 120 countries, why can't entrepreneurs elsewhere achieve the same global reach? And if India can provide unique digital identification to 1 billion people in five years, and thereby reduce corruption by billions of dollars, why can't other countries replicate its success? Indeed, what's holding back countries from realizing the profound and transformational effects that digital technologies are supposed to deliver? Two main reasons. First, nearly 60 percent of the world's population are still offline and can't participate in the digital economy in any meaningful way. Second, and more important, the benefits of digital technologies can be offset by growing risks. Startups can disrupt incumbents, but not when vested interests and regulatory uncertainty obstruct competition and the entry of new firms. Employment opportunities may be greater, but not when the labor market is polarized. The internet can be a platform for universal empowerment, but not when it becomes a tool for state control and elite capture. The World Development Report 2016 shows that while the digital revolution has forged ahead, its 'analog complements'--the regulations that promote entry and competition, the skills that enable workers to access and then leverage the new economy, and the institutions that are accountable to citizens--have not kept pace. And when these analog complements to digital investments are absent, the development impact can be disappointing. What, then, should countries do? They should formulate digital development strategies that are much broader than current information and communication technology (ICT) strategies. They should create a policy and institutional environment for technology that fosters the greatest benefits. In short, they need to build a strong analog foundation to deliver digital dividends to everyone, everywhere.

"This set of books represents a detailed compendium of authoritative, research-based entries that define the contemporary state of knowledge on technology"--Provided by publisher.

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