

Study Guide

A. SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES

1. Activity based costing

- a) Identify appropriate cost drivers under ABC.⁽¹⁾
- b) Calculate costs per driver and per unit using ABC.⁽²⁾
- c) Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.⁽³⁾

2. Target costing

- a) Derive a target cost in manufacturing and service industries.⁽¹⁾
- b) Explain the difficulties of using target costing in service industries.⁽²⁾
- c) Suggest how a target cost gap might be closed.⁽³⁾

3. Life-cycle costing

- a) Identify the costs involved at different stages of the life-cycle.⁽¹⁾
- b) Derive a life cycle cost in manufacturing and service industries.⁽²⁾
- c) Identify the benefits of life cycle costing.⁽³⁾

4. Throughput accounting

- a) Calculate and interpret a throughput accounting ratio (TPAR).⁽¹⁾
- b) Suggest how a TPAR could be improved.⁽²⁾
- c) Apply throughput accounting to a multi-product decision-making problem.⁽³⁾

5. Environmental accounting

- a) Discuss the issues business face in the management of environmental costs.⁽¹⁾

- b) Describe the different methods a business may use to account for its environmental costs.⁽²⁾

B. DECISION-MAKING TECHNIQUES

1. Relevant cost analysis

- a) Explain the concept of relevant costing.⁽¹⁾
- b) Identify and calculate relevant costs for a specific decision situations from given data.⁽²⁾
- c) Explain and apply the concept of opportunity costs.⁽³⁾

2. Cost volume profit analysis

- a) Explain the nature of CVP analysis.⁽¹⁾
- b) Calculate and interpret break even point and margin of safety.⁽²⁾
- c) Calculate the contribution to sales ratio, in single and multi-product situations, and demonstrate an understanding of its use.⁽³⁾
- d) Calculate target profit or revenue in single and multi-product situations, and demonstrate an understanding of its use.⁽⁴⁾
- e) Prepare break even charts and profit volume charts and interpret the information contained within each, including multi-product situations.⁽⁵⁾
- f) Discuss the limitations of CVP analysis for planning and decision making.⁽⁶⁾

3. Limiting factors

- a) Identify limiting factors in a scarce resource situation and select an appropriate technique.⁽¹⁾
- b) Determine the optimal production plan where an organisation is restricted by a single limiting factor, including within the context of "make" or "buy" decisions.⁽²⁾
- c) Formulate and solve multiple scarce resource problem both graphically and using simultaneous equations as appropriate.⁽³⁾

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Dave Chatterjee

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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Practical Guide to Transcranial Direct Current Stimulation Helena Knotkova,Michael A. Nitsche,Marom Bikson,Adam J. Woods,2019-01-23 This book provides a comprehensive overview on Transcranial Direct Current Stimulation tDCS and the clinical applications of this promising technique Separated into three parts the book begins with basic principles mechanisms

and approaches of tDCS This is followed by a step by step practicum methodological considerations and ethics and professional conduct pertaining to this novel technique Chapters are authored by renowned experts who also direct and plan tDCS educational events worldwide Bridging the existing gap in instructional materials for tDCS while addressing growing interest in education in this field professionals within a broad range of medical disciplines will find this text to be an invaluable guide

CISSP (ISC)2 Certified Information Systems Security Professional Official Study Guide James Michael Stewart, Mike Chapple, Darril Gibson, 2015-09-11 NOTE The exam this book covered CISSP Certified Information Systems Security Professional was retired by ISC 2 in 2018 and is no longer offered For coverage of the current exam ISC 2 CISSP Certified Information Systems Security Professional please look for the latest edition of this guide ISC 2 CISSP Certified Information Systems Security Professional Official Study Guide Eighth Edition 9781119475934 CISSP Study Guide fully updated for the 2015 CISSP Body of Knowledge CISSP ISC 2 Certified Information Systems Security Professional Official Study Guide 7th Edition has been completely updated for the latest 2015 CISSP Body of Knowledge This bestselling Sybex study guide covers 100% of all exam objectives You ll prepare for the exam smarter and faster with Sybex thanks to expert content real world examples advice on passing each section of the exam access to the Sybex online interactive learning environment and much more Reinforce what you ve learned with key topic exam essentials and chapter review questions Along with the book you also get access to Sybex s superior online interactive learning environment that includes Four unique 250 question practice exams to help you identify where you need to study more Get more than 90 percent of the answers correct and you re ready to take the certification exam More than 650 Electronic Flashcards to reinforce your learning and give you last minute test prep before the exam A searchable glossary in PDF to give you instant access to the key terms you need to know for the exam Coverage of all of the exam topics in the book means you ll be ready for Security and Risk Management Asset Security Security Engineering Communication and Network Security Identity and Access Management Security Assessment and Testing Security Operations Software Development Security

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Cybersecurity Readiness Dave Chatterjee,2021-02-09 Information security has become an important and critical component of every organization In his book Professor Chatterjee explains the challenges that organizations experience to protect information assets The book sheds light on different aspects of cybersecurity including a history and impact of the most recent security breaches as well as the strategic and leadership components that help build strong cybersecurity programs This book helps bridge the gap between academia and practice and provides important insights that

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