

## INDEX

Activity based costing	1	Quantitative analysis in budgeting	69
Target costing	5	Behavioural aspects of budgeting	77
Life-cycle costing	9	Budgeting & standard costing	81
Throughput accounting	13	Basic variances & operating statements	85
Environmental accounting	17	Material mix & yield variances	93
Relevant cost analysis	19	Sales mix & quantity variances	97
Cost volume profit analysis	23	Planning & operational variances	99
Limiting factor	29	Behavioural aspects of standard costing	103
Pricing decisions	35	The scope of performance measurement	105
Make- or-buy & other short-term decisions	43	Divisional performance & transfer pricing	113
Dealing with risk & uncertainty in decision-making	49	Performance analysis in NFP organisations & public sector	119
Objectives	55	External considerations & behavioural aspects	121
Budgetary systems	59		
Types of budget	65		