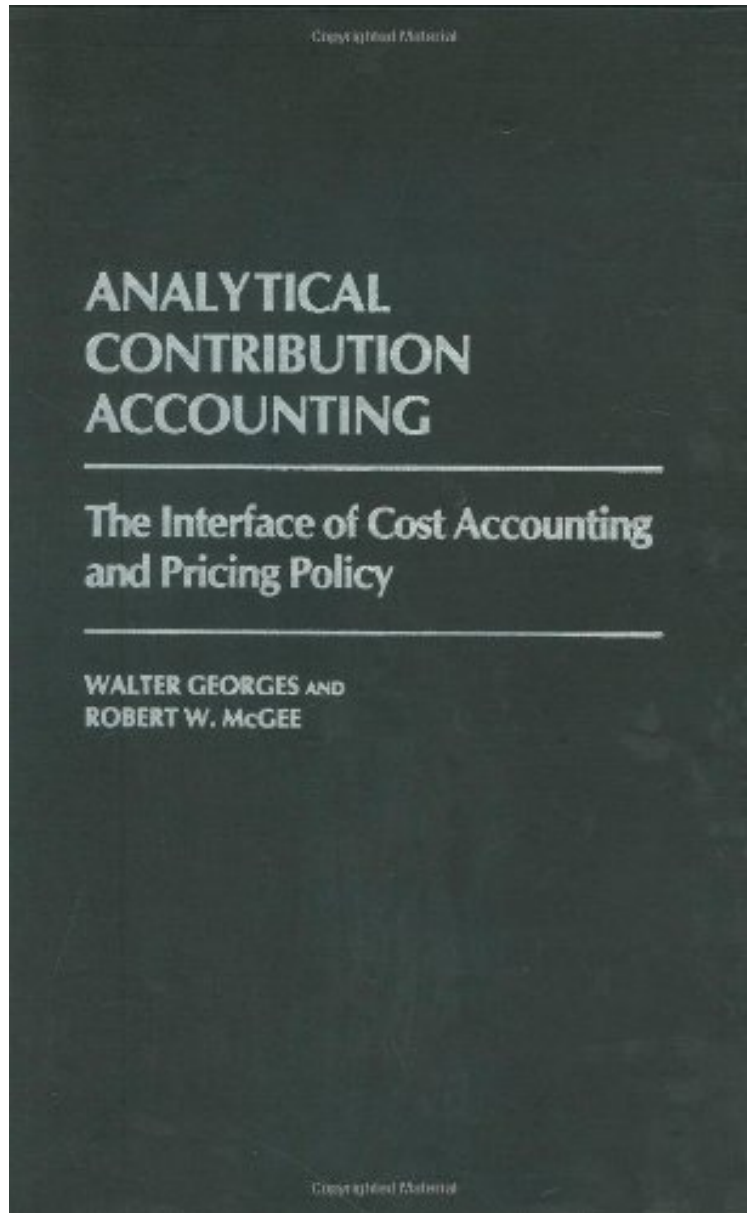


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Analytical Contribution Accounting: The Interface of Cost Accounting and Pricing Policy

Walter Georges, Robert McGee
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Analytical Contribution Accounting: The Interface of Cost Accounting and Pricing Policy:

Business success or failure is often determined by decisions made in establishing selling prices for products and services. . . . In this clear and readable work, the authors present a good summary of the literature on pricing policy, emphasizing the relevance of costs. They propose a system that involves analyzing indirect costs to distinguish those that may be relevant to pricing in some circumstances but not others. This 'analytical contribution accounting' has promise as a tool for many businesses. Students writing papers on costs and pricing policy would find this volume a useful starting point. The bibliography is good. . . . College and university collections. Using practical examples and simple language, this book develops an accounting system that is a new and functional key to making product pricing decisions. This accounting system, which bridges the gap between full and direct costing, is called Analytical Contribution Accounting. Georges and McGee demonstrate practically as well as theoretically why it is so superior for pricing purposes. The system is based on the relativity aspects implicit in the direct cost method, and on the calculations of a set of differentiated contributions.

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The authors, both of whom are professors and consultants, have constructed a new system for product costing and pricing that is a variation of the direct costing approach often used for management decision making. As an introduction to the subject, they discuss in detail all of the traditional costing approaches. Their method involves the making of a basic calculation, 'universally usable grouping of relative direct costs,' from which additional calculations can be made for specific pricing decisions. Management accountants will want to consider acquiring this work."-Journal of Accountancy

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About the Author
WALTER GEORGES is a full time lecturer in Accounting at the Institute for Business Management, Ghent, and is a Consultant in Cost Accounting, Financial Analysis, and Budgeting.
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