Contents

Acknowledgements		vii
Introduction		1
1	Financial data	11
2	Ratio analysis	30
3	Creative accounting 1	54
4	Analysis and planning	64
5	Budgeting and cost behaviour	75
6	Forecasting cash	84
7	Budgetary control theory	98
8	Is practice different to theory?	103
9	Integrating budgets	109
10	Capital investment appraisal	117
11	Introduction to pricing policy	126
12	Selling a service	136
13	Apportionment of overheads	143
14	Marginal cost approach to pricing	150
15	Creative accounting 2	162
16	Transfer pricing	168
17	Break-even analysis	174
18	Principal budgeting factor	181
19	Summary	191
Index		193