

# Barfield Cost Accounting Adopters Survey

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2) Please type your name in the box.

3) Please type your school name below.

4) Street Address 1:

5) Street Address 2 (or Dept):

6) City, State, Zip (Please use a comma and space after each element)

7) Your email address:

8) Your phone number (999-999-9999):

Format: 999-999-9999

9) You have permission to acknowledge my name as a survey participant in the next edition of Barfield, Raiborn, Kinney , *Cost Accounting-Traditions and Innovations*.

10) I have used the text for:

11) The main reason I adopted this text was:

**12) I will continue to adopt this text. (If you answer "no," please briefly state why in the comments box below)**

Yes  No

Additional comments:

**13) Have you found errors in the text or exhibits?**

Yes  No

**14) I am satisfied with the quality and level of the writing in the text.**

Yes  No

**15) The level of this text is:**

**16) How would you rate the quality of the internal design and look of the text?**

- Excellent - more attractive and appealing than competitive texts  
 Average - about the same as most cost accounting texts  
 Poor - the competitor's texts are more attractive

**17) Is Cost Accounting as a one- or two-semester course at your college/university?**

**18) If only one semester of Cost Accounting is required, does your college/university teach a second semester Cost Accounting course on a regular basis? (Choose one)**

- Yes, we teach a second semester Cost Accounting course on a regular basis  
 No, we do not teach a second semester Cost Accounting course

**19) If "Yes" to Q. 18, please indicate below whether Barfield is used (yes), or another text (no) and state in the comments box which competitor's text is used.**

- Yes - Barfield is used  
 No - another competitor's text is used

Additional comments:

**20) If using Barfield *Cost Accounting*, select all the chapters you assign in a first course Cost Accounting class:**

- Part 1 - (Ch.1) Introduction to Cost Management Accounting in a Global Business Environment
- Part 1 - (Ch.2) Introduction to Cost Management Systems
- Part 2 - (Ch.3) Organizational Cost Flows
- Part 2 - (Ch.4) Activity-based Cost Systems for Management
- Part 2 - (Ch.5) Job Order Costing
- Part 2 - (Ch.6) Process Costing
- Part 2 - (Ch.7) Special Production Issues: Lost Units and Accretion
- Part 2 - (Ch.8) Implementing Quality Concepts
- Part 2 - (Ch.9) Cost Allocation for Joint Products and By-Products
- Part 2 - (Ch.10) Standard Costing
- Part 3 - (Ch.11) Absorption/Variable Costing and Cost-Volume-Profit Analysis
- Part 3 - (Ch.12) Relevant Costing
- Part 3 - (Ch.13) The Master Budget
- Part 3 - (Ch.14) Capital Budgeting
- Part 3 - (Ch.15) Financial Management
- Part 4 - (Ch.16) Innovative Inventory and Production Management Techniques
- Part 4 - (Ch.17) Emerging Management Practices
- Part 4 - (Ch.18) Responsibility Accounting and Transfer Pricing in Decentralized Organizations
- Part 4 - (Ch.19) Measuring and Rewarding Organizational Performance

**21) Click on the three best-written chapters of the Barfield/Raiborn/Kinney Cost Accounting text. (Select only one choice in each of the response sections)**

	First Choice	Second Choice	Third Choice
Part 1 - (Ch.1) Introduction to Cost Management Accounting in a Global Business Environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 1 - (Ch.2) Introduction to Cost Management Systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.3) Organizational Cost Flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.4) Activity-based Cost Systems for Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.5) Job Order Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.6) Process Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.7) Special Production Issues: Lost Units and Accretion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.8) Implementing Quality Concepts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.9) Cost Allocation for Joint Products and By-Products	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2 - (Ch.10) Standard Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.11) Absorption/Variable Costing and Cost-Volume-Profit Analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.12) Relevant Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.13) The Master Budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.14) Capital Budgeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.15) Financial Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.16) Innovative Inventory and Production Management Techniques	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.17) Emerging Management Practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.18) Responsibility Accounting and Transfer Pricing in Decentralized Organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.19) Measuring and Rewarding Organizational Performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**22) Click on the three chapters that need the most revision. (Select only one choice in each of the response sections)**

	First Choice	Second Choice	Third Choice
Part 1 - (Ch.1) Introduction to Cost Management Accounting in a Global Business Environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 1 - (Ch.2) Introduction to Cost Management Systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.3) Organizational Cost Flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.4) Activity-based Cost Systems for Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.5) Job Order Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.6) Process Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.7) Special Production Issues: Lost Units and Accretion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.8) Implementing Quality Concepts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.9) Cost Allocation for Joint Products and By-Products	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 2 - (Ch.10) Standard Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.11) Absorption/Variable Costing and			

Cost-Volume-Profit Analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.12) Relevant Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.13) The Master Budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.14) Capital Budgeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 3 - (Ch.15) Financial Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.16) Innovative Inventory and Production Management Techniques	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.17) Emerging Management Practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.18) Responsibility Accounting and Transfer Pricing in Decentralized Organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - (Ch.19) Measuring and Rewarding Organizational Performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**23) Do you require students to bring their textbooks to class?**

- Yes  
 No

**24) If using Barfield *Cost Accounting* for a second course, select the chapters that you use:**

- Part 1 - (Ch.1) Introduction to Cost Management Accounting in a Global Business Environment
- Part 1 - (Ch.2) Introduction to Cost Management Systems
- Part 2 - (Ch.3) Organizational Cost Flows
- Part 2 - (Ch.4) Activity-based Cost Systems for Management
- Part 2 - (Ch.5) Job Order Costing
- Part 2 - (Ch.6) Process Costing
- Part 2 - (Ch.7) Special Production Issues: Lost Units and Accretion
- Part 2 - (Ch.8) Implementing Quality Concepts
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- Part 2 - (Ch.10) Standard Costing
- Part 3 - (Ch.11) Absorption/Variable Costing and Cost-Volume-Profit Analysis
- Part 3 - (Ch.12) Relevant Costing
- Part 3 - (Ch.13) The Master Budget
- Part 3 - (Ch.14) Capital Budgeting
- Part 3 - (Ch.15) Financial Management
- Part 4 - (Ch.16) Innovative Inventory and Production Management Techniques
- Part 4 - (Ch.17) Emerging Management Practices
- Part 4 - (Ch.18) Responsibility Accounting and Transfer Pricing in Decentralized Organizations

Part 4 - (Ch.19) Measuring and Rewarding Organizational Performance

**25) A typical Cost Accounting text arranges the material in 20-30 chapters. Based on your use of Cost Accounting texts, what is the ideal number of chapters? (Select one between 12 and 30)**

**END OF CHAPTER**

**26) Click on the following end-of-chapter materials that you routinely require students to complete: (Drop down box)**

**27) Click on the following end-of-chapter materials that you feel needs the most improvement or needs to be expanded in the next revision:**

**28) Of the EOC materials, which do you assign most often as homework?**

**29) Is there a new type of End-of-Chapter material that you would like to have added for the next edition? Please list and explain.**

**30) Is the quantity of the End-of-Chapter materials?**

**31) The quality of the End-of-Chapter materials is:**

**SUPPLEMENTS TEST BANK**

**32) I use the Test Bank that accompanies the text. (If "yes," answer the next question; otherwise skip to the one after next)**

Yes  No

**33) Select each of the following that you typically include on cost accounting exams.**

- True/False questions
- Multiple-choice problems
- Short answer questions
- Longer quantitative problems
- Long problems/cases
- Essays

**34) Is there enough of Test Bank materials?**

- Yes  No

**INSTRUCTOR'S MANUAL**

**35) I use the Instructor's Manual that accompanies the text. (If yes, answer the next question; otherwise skip down to Solutions Manual)**

- Yes  
 No

**36) If yes, which features do you typically use?**

- Slides/transparencies
- Model syllabus
- Illustrative examples
- Terminology Glossaries
- Lecture Summaries
- Other (please specify)

If you selected other please specify:

**SOLUTIONS MANUAL**

**37) Please rate the quality and accuracy of the solutions manual:**

- Excellent - totally accurate  
 Good - Few errors  
 Average - some errors  
 Poor - Incomplete or many errors

**WEBSITE**

**38) I have visited the Instructor's Resources on the Barfield Website:**

- Yes  
 No

**39) I have downloaded material from the Instructor's Resources on the Website:**

- Yes  
 No

**40) I have viewed the Student Resource on the Barfield Website.**

- Yes  
 No

**41) I use WebTutor Advantae on WebCT:**

- Yes  
 No

**42) I use WebTutor Advantage on Blackboard.**

- Yes  
 No

**43) i would rate the Barfield website as:**

**PART II: Textbook Qualities**

**44) What characteristics would you require a new 1st edition cost book to exhibit before you would adopt it in lieu of your current cost book? (On a scale of 1 to 5, rate the importance of the following in your cost accounting book adoption)**

	1 - very important, if not a deciding factor in an adoption decision	2 - of great importance	3 - somewhat important	4 - not much of a consideration	5 - no part of the decision
Use of real world examples of cost accounting techniques and methods.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discussion of managerial uses/implications of cost accounting information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Coverage of service enterprises as well as manufacturing enterprises.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coverage of governmental/nonprofit enterprises.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ample examples and illustrations of concepts and techniques included in each chapter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Four-color text layout and design of the text.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inclusion of spreadsheet/database problems or cases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Error-free solutions manual.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Error-free test bank.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inclusion of ethics-based information and cases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Price of the textbook (and any required supplements) to students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please use comments box)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional comments:

**45) Following are several statements describing philosophical emphases in cost accounting texts. Rate the extent you agree with each statement by assigning a value from 1 to 5.**

- 1 -  
Totally agree
- 2 -  
Somewhat agree
- 3 -  
Neutral
- 4 -  
Somewhat disagree
- 5 -  
Totally disagree

The emphasis in cost accounting today should include more coverage of forward-looking, cost modeling/prediction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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techniques.

Cost accounting textbooks should teach students how to deal with uncertainty and ambiguity in financial decision-making.

Cost accounting textbooks should include discussions of ethics.

Cost accounting textbooks should emphasize the role of technology in gathering, storing, manipulating and reporting financial data.

Cost accounting textbooks should have a strong managerial flavor, clearly discussing and relating the relationship of cost accounting information to enterprise strategy and operational tactics.

Cost accounting textbooks should not include questions or problems that have ambiguous answers.

The principal role of cost accounting textbooks is to serve as an out-of-class resource for students.

The most important materials in a cost accounting textbook are those that describe basic cost flows and product costing techniques.

The most important materials in a cost accounting textbook are those that address cost management methods and techniques.

In the present accounting environment (i.e., in the wake of Enron, Saranes-Oxley, etc.), it is important to cover management control concepts/methods in the cost accounting course.

A cost accounting textbook should offer pedagogical tools to improve students' soft (communication, team-building, etc.) skills as well as technical skills.

A cost accounting textbook should facilitate active classroom learning as well as serve as the main out-of-class student resource.

**46) On a scale of 1 to 5, reate the importance of the use of the following pedagogical features in your accounting textbook adoption decision. Each item should be viewed independently from the others.**

	1 - very important, if not a deciding factor in an adoption decision.	2 - important	3 - somewhat important	4 - not important	5 - no part of the decision
Use of stories of actual companies (real-world examples) applying the concepts discussed in the text.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pictures, line drawings and exhibits illustrating the concepts.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interesting margin elements.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Inclusion of chapter objectives.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Inclusion of a chapter summary that emphasizes the most important chapter topics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Inclusion of a chapter summary that indicates where the learning objectives are covered.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Exhibits that visually illustrate concept frameworks or illustrating concepts.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
"Boxed" discussions of real-world examples of the chapter topics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Preface describing the philosophy of the book.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
References to Internet sites containing relevant, related information.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A website that would provide discussions of real-world examples of chapter topics.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**47) On a scale of 1 to 5, rate the importance of coverage of the following topics in your cost accounting textbook adoption decision.**

	1 - very important, if not a deciding factor in an adoption decision.	2 - important	3 - somewhat important	4 - not important	5 - no part of the decision
Strategic cost management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Management control/management systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Performance measurement systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Standard costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Activity-based costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Activity-based management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Activity-based					

budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Absorption costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Variable costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Process costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Job order costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cost behaviors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cost modeling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cost prediction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Kaizen costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Inventory management methods, e.g., just-in-time	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Lean enterprises	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Target costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Relevant costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Methods of compensating and rewarding managers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ERP systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Customer profitability issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Product cost flows	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environmental costing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethics	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Organizational strategy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Globalization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Overhead accumulation and allocation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint cost allocation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Service department cost allocation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Total quality management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting for by-products, scrap, and waste	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CVP analysis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Operational budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Capital budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Managing discretionary costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Managing committed costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Diversity issues in accounting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Centralization versus decentralization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Operational risk management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Discussion of professional certifications, e.g., CPA, CMA	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cost accounting and IT systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Balanced scorecard	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Responsibility accounting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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We thank you very much for your time in filling this out.

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