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Bullen and Rockart (1981)	154	Information for Decision Making	2	4	
Bureaucracy	62	Introduction to SMA	1	2	
Business Cycle	80	Introduction to SMA	1	1	
Business Cycle	80	Introduction to SMA	1	Ex 1.14	Business Cycle
Business Advisor	39	Introduction to SMA	1	7	
Business Advisory Positions	24	Introduction to SMA	1	6	
Business Analyst	39	Introduction to SMA	1	2	
Business Case	286	Project Management	4	11	
Business Cycle	27	Introduction to SMA	1	Figure 1.3	Organisational Value Chain
Business Cycle	78	Introduction to SMA	1	16	
Business Environment Internal and External Factors	197	Planning, Budgeting and Forecasting	3	Table 3.2	Internal and External Factors that Affect Business Environments
Business Intelligence (BI)	131	Information for Decision Making	2	5	
Business Intelligence (BI)	132	Information for Decision Making	2	7	
Business Level Strategy	72	Introduction to SMA	1	8	
Business Magazines	120	Information for Decision Making	2	3	
Business Model Canvas	433	Performance Management	5	32	
Business Model Canvas	434	Performance Management	5	1	

Business Model Canvas	435	Performance Management	5	1	
Business Model Reassessment	462	Performance Management	5	2	
Business Newspapers	120	Information for Decision Making	2	2	
Business Partner	40	Introduction to SMA	1	2	
Business Partner	276	Project Management	4	6	
Business Partner or Objective Overseer	40	Introduction to SMA	1	1	
Business Process	241	Planning, Budgeting and Forecasting	3	4	
Business Process	435	Performance Management	5	11	
Business Process Management	582	Tools for Creating and Managing Value	6	Figure 6.10	Kaizen Costing to Target Costing
Business Process Management	604	Tools for Creating and Managing Value	6	Figure 6.14	Continuous Improvement and Business Process Management
Business Process Management (BPM)	593	Tools for Creating and Managing Value	6	1	
Business Process Management Solarheat 1 Manufacturing Facility	594	Tools for Creating and Managing Value	6		Business Process Management Solarheat 1 Manufacturing Facility
Business Process Management Value	594	Tools for Creating and Managing Value	6	Ex 6.14	Is There Value In Business Process Management
Business Processes Changes	604	Tools for Creating and Managing Value	6	Figure 6.14	Continuous Improvement and Business Process Management
Business Support	39	Introduction to SMA	1	8	
Butlin	50	Introduction to SMA	1	Figure 1.7	The Decline of Agriculture and Manufacturing and the Rise in Services in Australia
Byard (2018)	161	Information for Decision Making	2	2	
Calculate Expected Time	321	Project Management	4	2	
Calculate Slack	323	Project Management	4	2	
Cambridge Analytica	132	Information for Decision Making	2	3	
Capabilities	71	Introduction to SMA	1	Figure 1.11	SWOT Analysis
Capabilities than an Organisation Needs to Satisfy the Wants and Needs	433	Performance Management	5	31	
Capacity Management Concepts	242	Planning, Budgeting and Forecasting	3	8	
Capital	49	Introduction to SMA	1	Ex 1.5	The Basel Accords
Capital Equipment	46	Introduction to SMA	1	Figure 1.6	Causes of Change in the Contemporary Business Environment
Capital Equipment	55	Introduction to SMA	1	1	
Capital Expenditure Budget	206	Planning, Budgeting and Forecasting	3	1	
Capital in Reserve	48	Introduction to SMA	1	Ex 1.5	The Basel Accords
Capital Investment Budget	244	Planning, Budgeting and Forecasting	3	Figure 3.8	Components of a Master Budget In Activity Based Budgeting
Capitals	403	Performance Management	5	8	
Carroll and Shabana (2010)	79	Introduction to SMA	1	16	
Carrot Approach	484	Performance Management	5	10	
Cartels	571	Tools for Creating and Managing Value	6	11	
Cascade the BSC	440	Performance Management	5	Table 5.3	Designing a Balanced Scorecard - A Step by Step Approach
Cascaded Downward	138	Information for Decision Making	2	1	
Cascading	484	Performance Management	5	9	
Cascading Approach	288	Project Management	4	5	
Cascading Performance Measures	436	Performance Management	5	2	
Cascading Performance Measures	451	Performance Management	5	1	
Cash Budget	205	Planning, Budgeting and Forecasting	3	1	
Cash Budget	244	Planning, Budgeting and Forecasting	3	Figure 3.8	Components of a Master Budget In Activity Based Budgeting
Cash Cows	75	Introduction to SMA	1	2	
Cash Curve	576	Tools for Creating and Managing Value	6	Figure 6.7	Product Life Cycle and the Cash Curve
Cash Flow Maximisation	40	Introduction to SMA	1	12	
Cash Management	205	Planning, Budgeting and Forecasting	3	2	
Cash Shortages	205	Planning, Budgeting and Forecasting	3	4	
Cause and Effect Relationship	421	Performance Management	5	4	
Cause and Effect Relationship	438	Performance Management	5	1	
Cause and Effect Relationship	446	Performance Management	5	2	
Cause and Effect Situation	438	Performance Management	5	3	
Causes of Change in the Business Environment	46	Introduction to SMA	1	1	
Causes of Change in the Contemporary Business Environment	46	Introduction to SMA	1	Figure 1.6	Causes of Change in the Contemporary Business Environment
Cease Manufacturing	583	Tools for Creating and Managing Value	6	Figure 6.11	Product Life Cycle Target and Kaizen Costing
Chain	69	Introduction to SMA	1	4	
Challenges	43	Introduction to SMA	1	2	
Challenges for Virtual Project Teams	285	Project Management	4	2	
Chandrashekhar (2017)	455	Performance Management	5	13	
Changing Business Environment	46	Introduction to SMA	1	Figure 1.6	Causes of Change in the Contemporary Business Environment
Changing Requirements	282	Project Management	4	6	
Changing Technology	455	Performance Management	5	6	
Channel Value Chain	534	Tools for Creating and Managing Value	6	Figure 6.2	Supplier Organisational and Customer Value Chain
Channels	434	Performance Management	5	Figure 5.6	The Business Model Canvas
Channels	593	Tools for Creating and Managing Value	6	Table 6.6	Activity Based Management - Factors to be Analysed for Activity Based Management
Characteristics and Limitations of Different Kinds of Information	123	Information for Decision Making	2	1	
Characteristics of Information	125	Information for Decision Making	2	1	
Characteristics of Performance Measures	465	Performance Management	5	Figure 5.12	Characteristics of Performance Measures
Chartered Institute of Management Accounting (CIMA)	40	Introduction to SMA	1	15	
Chau (2018)	132	Information for Decision Making	2	6	
Checkland (1981)	158	Information for Decision Making	2	Table 2.12	Alternative Methods for Obtaining Information Needs
Checklist	343	Project Management	4	11	
Chenhall (2003)	425	Performance Management	5	11	

Chenhall (2003)	429	Performance Management	5	3	
Chenhall (2005)	429	Performance Management	5	4	
Chenhall (2005) Three Strategic Measures	429	Performance Management	5	5	
Child (1972)	472	Performance Management	5	5	
Child (2015)	62	Introduction to SMA	1	12	
Child Processes	153	Information for Decision Making	2	12	
CI (Continuous Improvement)	102	Information for Decision Making	2	7	
CI (Continuous Improvement)	604	Tools for Creating and Managing Value	6	2	
CIMA (2010)	40	Introduction to SMA	1	14	
CIMA (Chartered Institute of Management Accounting)	40	Introduction to SMA	1	16	
Cirect Manufacturing Labour Costs Budget	199	Planning, Budgeting and Forecasting	3	Figure 3.4	Preparing an Operational Budget in Manufacturing Organisations
Clan Culture	471	Performance Management	5	4	
Clarity	465	Performance Management	5	Figure 5.12	Characteristics of Performance Measures
Clarity	466	Performance Management	5	3	
Classifications	127	Information for Decision Making	2	2	
Clean and Green: Maribyrnong City Council	36	Introduction to SMA	1	Q1.2	Government Planning Document
Clear Strategy	25	Introduction to SMA	1	3	
Clearer Identificaion of Shortcomings	165	Information for Decision Making	2	Table 2.17	Tangible and Intangible Benefits
Clients	291	Project Management	4	Table 4.5	Internal and External Stakeholders
Closer and More Productive Relationship with Suppliers	579	Tools for Creating and Managing Value	6	10	
Closing the Cost Records	346	Project Management	4	2	
Cloud	56	Introduction to SMA	1	3	
Cloud Computing	56	Introduction to SMA	1	2	
Cloud Computing	454	Performance Management	5	5	
CM (Contribution Margin)	212	Planning, Budgeting and Forecasting	3	5	
CNC (Computer Numerical Control)	426	Performance Management	5	Ex 5.12	TNA Strategic Management Accounting Approach to Performance Management
Co Creation of Value	570	Tools for Creating and Managing Value	6	3	
Coaching Management Style	246	Planning, Budgeting and Forecasting	3	15	
Code of Ethics for Professional Accountants	60	Introduction to SMA	1	12	
Collaboration	282	Project Management	4	4	
Collaborations	271	Project Management	4	Figure 4.4	Organisational Structures for Projects
Collaborations	272	Project Management	4	3	
Collected for Other Purposes (Data)	124	Information for Decision Making	2	9	
Collier (2015)	116	Information for Decision Making	2	8	
Collier (2015)	190	Planning, Budgeting and Forecasting	3	4	
Collier p.21 (2009)	409	Performance Management	5	2	
Collier p.327 (2005)	427	Performance Management	5	Ex 5.12	TNA Strategic Management Accounting Approach to Performance Management
Collier p.86 (2015)	413	Performance Management	5	Ex 5.10	WorlCom Enron and Arthur Andersen
Collier, Berry and Burke (2007)	410	Performance Management	5	2	
Collude	571	Tools for Creating and Managing Value	6	7	
Combination of Financial and Non Financial Measures	388	Performance Management	5	Figure 5.2	Performance Dimensions
Combination of Financial Measures	388	Performance Management	5	Figure 5.2	Performance Dimensions
Combining Existing Information to Create New Measures	121	Information for Decision Making	2	Table 2.6	Forms of Aggregation
Comformance	408	Performance Management	5	21	
Comformance	409	Performance Management	5	1	
Commence Production	583	Tools for Creating and Managing Value	6	Figure 6.11	Product Life Cycle Target and Kaizen Costing
Commercial Analyst	39	Introduction to SMA	1	3	
Commercial Manager	39	Introduction to SMA	1	5	
Commission p. xxxiv (2003)	408	Performance Management	5	17	
Commit to Improve Communication	144	Information for Decision Making	2	14	
Committed and Incurred Costs	578	Tools for Creating and Managing Value	6	Ex 6.10	Committed and Incurred Costs
Committee of Sponsoring Organisations of the Treadway Commission (COSO)	409	Performance Management	5	6	
Commodity Exchanges	119	Information for Decision Making	2	Table 2.4	Important External and Internal Sources of Information
Commonwealth Department of Industry	430	Performance Management	5	4	
Communicate With, Or Signal To, Stakeholders	464	Performance Management	5	7	
Communicating	68	Introduction to SMA	1	Table 1.7	Generic Operational Management Tasks and Strategic Management Accounting Support
Communicating	279	Project Management	4	8	
Communication	41	Introduction to SMA	1	Table 1.3	Professional Skills to be Achieved by Professional Accountants
Communication	278	Project Management	4	Table 4.1	Skills Required by Project Managers
Communication Provides Insight that in Influential	98	Information for Decision Making	2	4	
Communication Services	50	Introduction to SMA	1	Table 1.5	Shifting to Services from Agriculture/Manufacturing
Communication Skills	40	Introduction to SMA	1	22	
Communication Skills	41	Introduction to SMA	1	5	
Communication Skills	283	Project Management	4	Table 4.3	The Unique Context of International Projects and International Project Teams
Community	101	Information for Decision Making	2	Table 2.1	External Stakeholders and their Information Needs
Community and Society	292	Project Management	4	Table 4.5	Internal and External Stakeholders
Community Groups	26	Introduction to SMA	1	Figure 1.2	A Broad Range of Stakeholders
Compact Disks	44	Introduction to SMA	1	Ex 1.3	Distruption in the Music Industry
Comparability	126	Information for Decision Making	2	Table 2.7	Qualitative Information Characteristics
Compare The Esitmated Cost Determined	580	Tools for Creating and Managing Value	6	Figure 6.9	Target Costing Steps Before A Product Launch
Comparing Costs, Benefits and Key Risks	164	Information for Decision Making	2	1	

Competence Area	41	Introduction to SMA	1	Table 1.3	Professional Skills to be Achieved by Professional Accountants
Competence Trust	285	Project Management	4	5	
Competitive Advantage	69	Introduction to SMA	1	3	
Competitive Intelligence	40	Introduction to SMA	1	8	
Competitive Strategy	241	Planning, Budgeting and Forecasting	3	3	
Competitive Strategy	418	Performance Management	5	4	
Competitor Activity	65	Introduction to SMA	1	Figure 1.10	Information for Management Reports
Competitor Advanateg	72	Introduction to SMA	1	16	
Competitor Cost Analysis	38	Introduction to SMA	1	16	
Competitor Cost Structures Analysis	39	Introduction to SMA	1	Table 1.2	Traditional Management Accounting Compared to Strategic Management Accounting
Competitors	71	Introduction to SMA	1	Figure 1.11	SWOT Analysis
Competitors	291	Project Management	4	Table 4.5	Internal and External Stakeholders
Compile a Strategy Map	440	Performance Management	5	Table 5.3	Designing a Balanced Scorecard - A Step by Step Approach
Complementary	137	Information for Decision Making	2	3	
Complete	316	Project Management	4	Figure 4.10	Project Planning Steps
Complete Decision	343	Project Management	4	10	
Completion Time	268	Project Management	4	6	
Complex Activities Time Driven Activity Based Costing to Allocate Costs (TDABC)	557	Tools for Creating and Managing Value	6	2	
Complex Activity Unit Time	557	Tools for Creating and Managing Value	6	6	
Complexity	593	Tools for Creating and Managing Value	6	Table 6.6	Activity Based Management - Factors to be Analysed for Activity Based Management
Compliance Management Framework	405	Performance Management	5	Ex 5.7	Risk Management and Signalling at Westpac
Components of a Master Budget In Activity Based Budgeting	244	Planning, Budgeting and Forecasting	3	Figure 3.8	Components of a Master Budget In Activity Based Budgeting
Comprehensiveness	161	Information for Decision Making	2	Table 2.15	Identifying the Criteria for a New System
Compounds and Other Contaminants	591	Tools for Creating and Managing Value	6	2	
Computer Based Systems	196	Planning, Budgeting and Forecasting	3	6	
Computer Numerical Control (CNC)	426	Performance Management	5	Ex 5.12	TNA Strategic Management Accounting Approach to Performance Management
Conceptual Map	571	Tools for Creating and Managing Value	6	3	
Confidentiality	339	Project Management	4	1	
Confidentiality	412	Performance Management	5	5	
Conflicit of Interest	338	Project Management	4	13	
Conflict Resolution	278	Project Management	4	Table 4.1	Skills Required by Project Managers
Consider First	297	Project Management	4	Figure 4.9	Risk Classification
Consider Last	297	Project Management	4	Figure 4.9	Risk Classification
Consider Second	297	Project Management	4	Figure 4.9	Risk Classification
Consider Third	297	Project Management	4	Figure 4.9	Risk Classification
Consolidation	132	Information for Decision Making	2	14	
Construction	50	Introduction to SMA	1	Figure 1.7	The Decline of Agriculture and Manufacturing and the Rise in Services in Australia
Consumer Spending Habits	47	Introduction to SMA	1	16	
Contagions	47	Introduction to SMA	1	3	
Contemporary Business Environment Changes	46	Introduction to SMA	1	Figure 1.6	Causes of Change in the Contemporary Business Environment
Contemporary Skills and Techniques	40	Introduction to SMA	1	17	
Content	156	Information for Decision Making	2	Table 2.11	Matrix of Analysis for Information Needs and Information Produced
Contents of a Business Case	287	Project Management	4	Ex 4.6	Contents of a Business Case
Contextual	127	Information for Decision Making	2	4	
Contingency Costs	164	Information for Decision Making	2	12	
Contingency Responses	340	Project Management	4	8	
Contingency Theory	414	Performance Management	5	2	
Contingency Theory	414	Performance Management	5	9	
Contingency Theory	419	Performance Management	5	1	
Continual Improvement	430	Performance Management	5	3	
Continual Learning Process	447	Performance Management	5	8	
Continual Reassessment of the Business Model	462	Performance Management	5	1	
Continuous Improvement	582	Tools for Creating and Managing Value	6	Figure 6.10	Kaizen Costing to Target Costing
Continuous Improvement	604	Tools for Creating and Managing Value	6	Figure 6.14	Continuous Improvement and Business Process Management
Continuous Improvement (CI)	604	Tools for Creating and Managing Value	6	1	
Continuous Improvement Activities (CI)	102	Information for Decision Making	2	6	
Continuous Improvement and Business Process Management	604	Tools for Creating and Managing Value	6	Figure 6.14	Continuous Improvement and Business Process Management
Continuous Review	31	Introduction to SMA	1	20	
Contract Management	336	Project Management	4	1	
Contribution Margin (CM)	212	Planning, Budgeting and Forecasting	3	4	
Control	34	Introduction to SMA	1	Ex 1.1	Supporting Operational Management with Management Accounting Information
Control	113	Information for Decision Making	2	Table 2.3	Functions of an Information System
Control Mechanism	25	Introduction to SMA	1	9	
Control Over Material Flows	611	Tools for Creating and Managing Value	6	12	
Control Package	471	Performance Management	5	9	
Control Point	332	Project Management	4	12	
Control Systems and Performance Measures for Food Retailers	415	Performance Management	5	Table 5.2	Comparison of Control Systems and Performance Measured for Large and Small Food Retailers
Controlability	465	Performance Management	5	Figure 5.12	Characteristics of Performance Measures
Controlability	467	Performance Management	5	3	
Controllable	194	Planning, Budgeting and Forecasting	3	5	
Controlling	68	Introduction to SMA	1	Table 1.7	Generic Operational Management Tasks and Strategic Management Accounting Support