



## Managerial Judgement and Strategic Investment Decisions

By Elaine Harris, Clive R. Emmanuel, Samuel Komakech

ELSEVIER SCIENCE TECHNOLOGY, United Kingdom, 2009. Paperback. Book Condition: New. 228 x 152 mm. Language: English . Brand New Book. This book presents the findings from a cross-sectional survey funded by CIMA. The project aimed to survey senior management accountants working across a range of organisations and industries with a unique focus on the behavioural side of decision making, the use of managerial judgement. Previous capital budgeting surveys have tended to focus on the quantitative evaluation tools and techniques used for project appraisal. This study was broader in that it asked about every stage of the strategic investment decision (SID) process, from initiation to post implementation review, and how different managers were involved at different stages of the process. The focus is on how decision judgements are reached. . Explains Strategic Investment Decisions (SIDs) clearly to management accountants who are expected to be involved in decision making processes . Covers all stages of the SID process, the types of SID and how multiple managers participate in the process . Will help organisations benchmark their own SID practice.



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