

Cost Accounting A Managerial Emphasis

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thirteenth edition



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Karin Nielsen-Saines



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Management and Cost Accounting Andreas Taschner, Michel Charifzadeh, 2020-09-01 Management and cost accounting has been the basic toolbox in business administration for decades Today it is an integral part of all curricula in business education and no student can afford not to be familiar with its basic concepts and instruments At the same time business in general and management accounting in particular is becoming more and more international English clearly has evolved as the lingua franca of international business Academics students as well as practitioners exchange their views and ideas discuss concepts and communicate with each other in English This is certainly also true for cost accounting and management accounting Management Accounting is becoming increasingly international Management and Cost Accounting is a new English language textbook covering concepts and instruments of cost and management accounting at an introductory level Bachelor but also suited for MBA courses due to strong focus on practical applications and cases This textbook covers all topics that are relevant in management accounting in business organizations and that are typically covered in German and Central European Bachelor classes on cost accounting and management accounting After an introduction to the topic including major differences between the German approach and the purely Anglo Saxon approach of management accounting the book describes different cost terms and concepts applied in German cost accounting The book is much more specific here compared to US American standard textbooks Based on different cost concepts the topic of cost behavior is discussed including the determination of cost functions The heart of the book guides the reader through the general structure of a fully developed cost accounting system following the German and Central European standard It starts with cost type accounting moves on to cost center accounting and finally deals with cost unit accounting assigning cost to goods and services offered in the market The remaining parts of the book deal with decision making and how management and cost accounting data can support managers in this task A comparison of absorption costing and variable costing introduces the reader to management decisions such as product portfolio and outsourcing decisions Additionally cost volume profit analysis break even analysis is covered The book closes with a comprehensive treatment of cost planning and variance analysis **Cost Accounting: A**

Decision-oriented Approach Gunther Friedl, Christian Hofmann, Burkhard Pedell, Peter Schafer, 2022-11-08 Analyzing and managing costs is crucial for business success Industrial service and non profit companies will not be successful in the long term if they do not understand their costs This textbook introduces the basic concepts and current developments in cost accounting The book features numerous anecdotal examples from a wide range of industries case studies Microsoft Excel examples and exercises to ensure a sustainable learning success Managing Reality Cheryl R. Lehman, 2013-10-08 The 16th volume scrutinizes the role and influence of accounting within the social struggles of our time in fields such as ethics

sustainability and education The research reveals the ability of using the discipline as a tool for affirmation and empowerment within governance politics and social practice

Cost Accounting, 16e Horngren, Cost accounting provides key data to managers for planning and controlling as well as costing products services even customers Cost Accounting 16e focuses on how this discipline would help managers make better decisions as cost accountants are increasingly becoming integral members of company s decision making teams In order to emphasize this prominence in decision making the authors have used the different costs for different purposes theme throughout this book By focusing on basic concepts analyses uses and procedures instead of procedures alone they have recognized cost accounting as a managerial tool for business strategy and

Instructor's Resource Center [to Accompany] Cost Accounting, 13th Ed. [by] Charles T. Horngren ... Et Al, 2009

Advances in Accounting Education Leslie A. Cordie, Anthony H. Catanach Jr., 2008-06-27 Explains how faculty members can improve their teaching methods or how accounting units can improve their curricula programs

Cost Accounting for Health Care Organizations Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book

Perspectives on Framing Gideon Keren, 2011-02-11 A major characteristic of any natural language is that the same communication idea or intention can be articulated in different ways in other words the same message can be framed differently In this book contributors from a variety of disciplines come together to better understand the mechanisms underlying framing effects and assess their impact on the communication process

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