

Management And Cost Accounting Colin Drury

8th Edition

Cost accounting, theory and practice Management and Cost Accounting Principles of Cost Accounting Cost Accounting Financial and Cost Analysis Cost Accounting: Principles & Practice, 13th Edition Cost Accounting: Principles And Practice Cost Accounting and Costing Methods Current Cost Accounting Cost Accounting: Text and Problems Cost Accounting Principles of Cost Accounting Cost Accounting Financial and Cost Accounting for Management Competition and Cost Accounting Management and Cost Accounting Principles of Cost Accounting with Managerial Applications Cost Accounting Bookkeeping and Cost Accounting for Factories Cost Accounting Jerome Lee Nicholson Alnoor Bhimani Edward J. Vanderbeck Thomas R. Dyckman Henry E. Riggs Arora M.N. Dutta Harold James Wheldon Bryan V. Carsberg M P Gupta V. Rajasekaran Letricia Gayle Rayburn Tulsian P.C. & Tulsian Bharat Anthony Herbert Taylor V. G. Narayanan Colin Drury Letricia Gayle Rayburn Steven M Bragg William Kent Charles T. Horngren

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cost accounting theory and practice

a best selling text offering students and professionals a clear understanding and comprehensive coverage of management and cost accounting management and cost accounting 7th edition by bhimani datar horngren and rajan is a best selling textbook in the field written by a team of leading authors ideal both for students and professionals this text uses a clear accessible and simple language that is easy to understand bringing together contemporary techniques concepts and practices this edition retains its international focus packed with illustrations and real life applications featuring companies and examples on a global scale the text also includes professional accountancy examination questions to help you practice with a wealth of case studies and useful features for a better understanding of the concepts and methods introduced this must read guide will equip you with essential learning tools for your future performance in the workplace key features up to date comprehensive coverage of digital technologies that include artificial intelligence robotics 3 d printing the internet of things and big data analytics expanded and revised content on sections such as strategic management accounting the balanced scorecard quality costing governance and sustainability as well as the aspects of internet entrepreneurship a wealth of resources including professional accountancy practice exercises and end of chapter questions provides opportunities to learn and develop exam agility harvard business school and other cutting edge case studies illustrate how enterprises deploy management accounting across locations and situations a range of new concepts in action boxes and the latest surveys of corporate practices show how managers use accounting techniques in the business world pair this text with mylab accounting mylab is the teaching and learning platform that combines trusted author content with digital tools and a flexible platform mylabaccounting personalises the learning experience and improves results for each student if you would like to purchase both the physical

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introduce students to the essentials of cost accounting using the clear concise and practical approach in principles of cost accounting 17e the book s unique 10 chapter format provides a thorough understanding of cost concepts cost behavior and cost accounting techniques as applied to manufacturing and service businesses the authors ensure students master fundamentals before progressing to more complex topics students begin with job order costing and advance to process costing before delving into specialized topics such as budgeting standard costing and variance analysis costing for service businesses and cost analysis for management decisions the book introduces concepts in small manageable sections that are immediately reinforced with proven questions demonstration problems exercises and self study quizzes updated examples and current data keep the content relevant to todays times students learn how to determine the costs of products and services and set selling prices students also discover how to bid on products and analyze the relative profitability of products and services in addition the book teaches how to measure the performance of managers design an accounting system and use accounting to further organizational goals count on principles of cost accounting 17e for the most logical relevant approach to your cost accounting course important notice media content referenced within the product description or the product text may not be available in the ebook version

written for the cost accounting course at the third level this book should appeal to professors who see cost accounting as a cost information process to make more

informed managerial decisions this book features extended examples of cost techniques used by real companies and real world examples which demonstrate a balance among manufacturing companies service firms and non profit firms

combines financial and managerial cost accounting focusing on the concepts underlying accounting systems statements and reports most commonly encountered in industry today along with the analysis of those reports and statements as procedures and analytical techniques are introduced the role of compromises estimates assumptions and omissions is emphasized contains a large number and diversity of end of chapter problems plus discussion questions and four case studies

a ugc recommended textbook for various commerce undergraduate programmes like bcom bba bbm and bbs also useful for ca cs icma mcom and mba the revised edition of cost accounting principles and practice gives students a thorough grounding in cost concepts cost behaviour and costing methods the subject matter has been presented in a student friendly systematic and intelligible manner every discussion involving conceptual difficulties is immediately followed by a numerical example a large number of charts and diagrams bring to light finer points of the subject and make it easily comprehensible the subject matter has been organized on first things first basis to sustain the interest of the students an authentic book on cost accounting which is indispensable for students at the undergraduate level new in this edition reworked text for better understanding of the concepts recent questions from bcom bba mba ca and cs examinations model test papers in appendix

for ca cs icwa mba bba cfa and unified syllabus of ugc for b com and m com has been taken into consideration a large number of new problems set in latest examinations have been included almost all chapters have been revised updated and re arranged

the book sets a new standard for cost accounting textbooks it aims at equipping

students with a solid grounding in the concepts of cost accounting with rich pedagogy and an easy to understand approach it meets the specific requirements of the undergraduate students of different indian universities this book can also be useful for the students of ca cs mba and icwa level of indian universities

introduction accounting for material cost accounting for labour cost accounting for overheads activity based costing unit costing job batch and contract costing process costing i process costing ii work in progress joint products and by products operating costing service costing integral and non integral systems reconciliation of cost and financial accounts marginal costing

the central theme of competition and cost accounting is that strategic considerations may make it desirable for a firm to have divisions and product managers internalize something other than their true costs in the case of transfer prices a high transfer price serves as a means of promoting tacit collusion in the case of product cost measurement an inferior cost allocation system that just spreads costs evenly may promote tacit collusion

this is a text for introductory courses on cost and management accounting it provides coverage of the elementary principles and techniques of costing and management accounting and concentrates on the typical syllabus of a first year ba course

cost accounting is one of the most essential tools used by managers to fine tune operations and improve profitability cost accounting is designed for the college student who needs in depth coverage of all cost accounting concepts incorporating practical advice regarding their real world usage the text goes well beyond the traditional cost accounting topics of inventory valuation and cost analysis to also cover inventory management price setting target costing constraint analysis and budgeting the material is designed to give the student exposure to how these topics are dealt with in a business environment

excerpt from bookkeeping and cost accounting for factories the author of this

treatise was a bookkeeper and cost accountant for some years before he became a civil engineer and many times during his career as an engineer and as manager of works he had occasion to install systems of bookkeeping and cost accounting and to audit books in this way and by reading much of the extensive literature on accounting he has kept in touch for over forty years with the development of accounting practice more than twenty years ago he was urged by the president of one of the largest manufacturing corporations in new england to write a book on factory cost accounting but he was then too busy with other matters and the suggested book had to be postponed to the indefinite future some three years ago the suggestion was repeated at a conference of several professional accountants who agreed that the literature on cost accounting was in a most chaotic shape and was altogether unsatisfactory the author then began a serious re study of the subject by reading many of the most recent books both english and american there has been a large crop of them in the last ten years re reading the articles on accounting that had appeared in engineering magazine and in the transactions of the american society of mechanical engineers during the last twenty five years and by visiting many factories and conferring with their managers and cost accountants the result of the study was to confirm the statement that the word chaos properly describes the bulk of the literature and the cost accounting methods in most factories there are many good books on bookkeeping and ordinary accounting and some useful books on certain parts of the general subject of cost accounting but there seems to be a lack of books covering a wide field and representing the host modern practice the principal faults of the existing books may be listed as follows 1 over conservatism adherence to old fashioned theories and fallacies 2 over development of red tape leading to unnecessary clerical work 3 too much variety and novelty of method 4 vagueness and lack of detail in descriptive text 5 incompleteness partial treatment of complex subjects accounting practice in factories and that of professional accountants who are introducing their systems into factories varies all the way from excellent to very poor some accountants are in advance of the books both in theory and in practice others have not yet come abreast of the modern ideas of accounting a few of the fallacies that are rapidly

being discarded are that interest on investment forms no part of factory cost that business and selling expense are part of cost and that a profit cannot arise until a thing is sold wrong methods of distributing burden are most common the ratio of nonproductive to productive labor is by many still considered to be an index of the efficiency of the manager tying the costs to the general books is erroneously supposed to prove the accuracy of the cost accounts inventories are priced and profits and losses are computed on the basis that the goods in the warehouse and stores are worth just what it cost to produce them possibly many months earlier although market values may have advanced or declined in the meantime inventories are inflated by charging to the cost of finished product the cost of keeping part of the factor idle the time has arrived when there is a need for a systematic treatise on cost accounting which will start the student at the beginning with the elementary principles of double entry bookkeeping and lead him through factory accounting to cost accounting giving him not only the fundamental theory in accordance with the views of the ablest modern accountants but also warning him against the time worn fallacies of the older school such a treatise the author has written a guide to cost accounting which integrates cost accounting as a part of management strategy

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