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cost accounting a managerial emphasis

short description for undergraduate and mba cost or management accounting courses
horngren s cost accounting spells out the cost accounting market and continues to innovate
by consistently integrating the most current practice and theory into the text long description
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the cost accounting market horngren s cost accounting spells out the cost accounting
market and continues to innovate by consistently integrating the most current practice and
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prepared for the rewards and challenges they will face in the professional cost accounting
world of today and tomorrow

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

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cost accounting stage 2 discusses the basic elements of cost cost collection and cost accounting techniques and methods the book provides an introduction to the concept of cost accounting and tackles cost ascertainment and conversion costs the text discusses the various types of costing such as job process marginal and standards a whole chapter is also dedicated to budgets variance analysis and presentation of cost accounting information the text will be of great reference material for both students and practitioners of accounting

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case problems to make the study of the subject more interesting and a real value addition to the knowledge of the reader

cost and effect is written for the general manager and explains activity based costing systems it focuses on creating integrated knowledge based systems that provide managers with meaningful information not just data

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