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This text provides students with a thorough, but abbreviated, understanding of concepts, behavior, and accounting techniques applicable to manufacturing cost systems. It is designed for the brief cost accounting course found in career and community colleges.

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 today's 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.

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Hornigren's "Cost Accounting" defined the cost accounting market and continues to innovate today by consistently integrating the most

current practice and theory. This acclaimed, number one market-leading book embraces the basic theme of "different costs for different purposes." It reaches beyond cost accounting procedures to consider concepts, analyses, and management. This latest edition of "Cost Accounting" incorporates the latest research and most up-to-date thinking into all relevant chapters. Professional issues related to Management Accounting and Management Accountants are emphasized. Chapter topics cover the accountant's role in the organization to performance measurement, compensation, and multinational considerations. For future accountants who want to enhance their understanding of-and ability to-solve cost accounting problems.

In this book, Shank and Govindarajan demonstrate how strategic cost management - an analytical framework which relates meaningful accounting information to a firm's business strategy - is changing accounting practices in leading companies. Using case studies, including Ciba-Geigy, Ford, Motorola and Texas Instruments, they show how the tools of strategic cost management - value chain analysis, strategic positioning analysis and cost driver analysis - provide a sustainable competitive advantage over companies whose cost systems are in disarray.

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