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COST MANAGEMENT: ACCOUNTING AND CONTROL



Delta Publishing Company

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P.O. Box 5332, Los Alamitos, CA 90721-5332

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PREFACE

Cost Management: Accounting and Control is designed for accounting and business managers. It covers the managerial use of accounting, financial, and operating data for planning, control, and decision making. A heavy emphasis is placed on how to manage costs to be globally competitive.

Due to the nature of the subject, the course uses the *multidisciplinary* approach to the subject, looking at the topic from many different angles such as finance, economics, marketing, information systems, quantitative methods, and the like. Heavily emphasized is the incorporation of information technology (i.e., how to use computer software) into virtually every subject covered in this course.

Furthermore, the course uses the *solved problems* approach, with emphasis on the practical application of managerial and cost accounting concepts, tools, and methodology. The reader is provided with the following:

1. Definitions and explanations that are understandable.
2. A variety of examples illustrating the concepts and techniques that are concise.
3. Ample problems and detailed suggested solutions.
4. Computer software demonstration and printouts.
5. Additional materials that supplement the topic.

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Part I: Processing Cost Data for Cost Accumulation

2. Cost Classifications, Terminology, and Profit Concepts
3. Cost Accounting Systems — Job Order Costing
4. Activity-Based Costing

Part II: Analyzing Cost Data for Planning

5. Cost-Volume-Profit Analysis
6. Analysis of Cost Behavior
7. Budgeting for Profit Planning

Part III: Analyzing Cost Data for Control

8. Responsibility Accounting, Standard Costs, and Variances
9. Control of Profit Centers
10. Performance Measurement, Balanced Scorecard, and Transfer Pricing

Part IV: Analyzing Cost Data for Decision Making

11. Nonroutine Decisions and Life-Cycle and Target Costing
12. Capital Budgeting

Financial Tables

Table 1 Future Value of \$1 = $T1(i,n)$

Table 2 Future Value of an Annuity of \$1 = $T2(i,n)$

Table 3 Present Value of \$1 = $T3(i,n)$

Table 4 Present Value of an Annuity of \$1 = $T4(i,n)$

13. Capital Budgeting and Income Taxes

Part V: Special Topics

14. Process Costing, Cost Allocation, and Joint Product Costing
15. Total Quality Management and Quality Costs
16. Inventory Management and Just-in-Time

Glossary

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