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Cornerstones Of Cost Accounting Chapter

Using extensive research on how students like you prefer to learn accounting, this book presents concepts in a unique format that speaks to how students learn. Cornerstones examples in each chapter emphasize the How, Why, and What-Ifs of basic cost management concepts, while delving into the conceptual nature of each equation or topic.

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Cornerstones examples in each chapter emphasize the How, Why, and What-Ifs of basic cost management concepts, while delving into the conceptual nature of each equation or topic. An integrated CengageNOWv2 package reinforces concepts with additional computerized exercises and problems.

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This relevant text also addresses some of the most recent processes affecting the discipline such as a chapter on productivity measurement and lean accounting. Providing the most up-to-date and thorough coverage of cost management topics, Hansen/Mowen's CORNERSTONES OF COST ACCOUNTING provides students with a solid foundation with its unique Cornerstones approach.

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CHAPTER 1 INTRODUCTION TO COST MANAGEMENT DISCUSSION QUESTIONS

1. Cost management is concerned with assigning costs and using information for planning, controlling, continuous improvement, and decision making.

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Hansen/Mowen's CORNERSTONES OF COST MANAGEMENT, 4E demonstrates the dynamic nature of cost accounting in today's changing business environment. The text first covers functional-based cost and control and then activity-based cost systems, giving you the understanding and skills to manage any cost management system.

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system in which decisions are made at the top level of an organization and local managers are given the charge to implement them.

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Cornerstones examples throughout each chapter provide you with step-by-step coverage of the How, Why, and What Ifs of solving and mastering basic cost management concepts, while also getting at the conceptual understanding that can be difficult to grasp.

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The cost accounting information system

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Cost accounting: It is a set of procedure which is followed in order to prepare the statement of cost and income. Several steps need to be followed in a sequential order to achieve the objective of providing the information related to cost of products and services.

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The cost principle requires that companies record fixed ...

Total cost of substitute labor =
 $\$1,237.50 + \$300 = \$1,537.50$. Clearly, the cost of Tina continuing to do the bookkeeping and tax compliance is less than the cost of hiring the accountant. If

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cost is the most important factor, Tina will continue to do the financial work for the restaurant. 2. There are many qualitative factors to be considered.

CHAPTER 19

CHAPTER 2 BASIC COST MANAGEMENT CONCEPTS DISCUSSION QUESTIONS 1.

An accounting information system is a system consisting of interrelated manual and computer parts, using processes such as collecting, recording, classifying, summarizing, analyzing, and managing data to provide output information to users. 2.

CHAPTER 2 BASIC COST MANAGEMENT CONCEPTS

CHAPTER 2 BASIC MANAGERIAL ACCOUNTING CONCEPTS DISCUSSION QUESTIONS 1. A cost object is something for which you want to know the cost. For example, a cost object may be the human resources department of a company. The costs related to that cost object might include salaries of

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employees of that department,
telephone costs for that depart-

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