<<决策与控制会计:英文>>

图书基本信息

书名:<<决策与控制会计:英文>>

13位ISBN编号: 9787810444668

10位ISBN编号:7810444662

出版时间:1998-08

出版时间:东北财经大学出版社

作者: 齐默尔曼(美)

版权说明:本站所提供下载的PDF图书仅提供预览和简介,请支持正版图书。

更多资源请访问:http://www.tushu007.com

<<决策与控制会计:英文>>

书籍目录

Brief Contents

Introduction

The Nature of Costs

Opportunity Cost of Capital and Capital Budgeting

Organizational Architecture

Responsibility Accounting and Transfer Pricing

Budgets and Budgeting Cost Allocation: Theory Cost Allocation: Practices Absorption Cost Systems

Criticisms of Absorption Cost Systems: Incentive to

Overproduce

Criticisms of Absorption Cost Systems: Inaccurate

Product Costs

Standard Costs: Direct Labor and Materials

Overhead and Marketing Variances

Managing Accounting in a Changing Environment

Table of Contents
Chapter I Introduction

A. Managerial Accounting: Decision Making and Control

- B. Design and Use of Cost Systems
- C. Marmots and Grizzly Bears
- D. Management Accountant's Role in the Organization
- E. Vortec Medical Probe Example
- F. OutlineoftheText
- G. Summary

Chapter 2 The Nature of Costs

- A. Opportunity Costs
- 1. Characteristics of Opportunity Costs
- 2. Examples of Decisions Based on Opportunity Costs
- B. Cost Variation 31
- 1. Fixed, Marginal, and Average Costs
- 2. Linear Approximations of Opportunity Cost of Charnging Volume
- 3. Other Cost Behavior Patterns
- 4. Activity Measures
- C. Cost-Volume-Profit Analysis
- 1. Copier Example
- 2. Cakulating Break-Even and Target Profits
- 3. Limitations of Cost-Voiume-Profit Analysis
- 4. Operating Leverage
- D. Opportunity Costs versus Accounting Costs
- 1. Period versus Product Costs
- 2. Direct Costs, Overheads, and Opportunity Costs
- E. Cost Estimation
- 1. Account Classification

<<决策与控制会计:英文>>

- 2. Motion and Time Studies
- F. Summary

ApperuHx A: Learnng Curve Analysis

Appendix B: Estimating Fixed and Variable Costs

Chapter 3 Opportunity Cost of Capital and Capital Budgeting

- A. Opportunity Cost of Capital
- B. Interest Rate Mathematics
- 1. Future Values
- 2. Present Values
- 3. Present Value of a Cash Flow Stream
- 4. Perpetuities
- 5. Annuities
- 6. Multiple Cash Fiows per Year
- C. Capital Budgeting: The Basics
- J. Decision to Acquire an MBA
- 2. Decisi to Open a Video Rentai Store
- 3. Essential Points about Capital Budgeting
- D. Capital Budgeting: Some Complexities
- 1. Risk
- 2. Inflation
- 3. Taxes and Depreciation Tax Shields
- E. Altemative Investment Criteria
- 1. Payback
- 2. Accounting Kate of Return
- 3. Internal Rate of Return (IRR)
- 4. Methods Used in Practice
- F. Summary

Chapter 4 Organizational Architecture

- A. Basic Building Blocks
- 1. Self-Interested Behavior, Team Production, and Agency Costs
- 2. Decision Rights and Rights Systems
- 3. Role of Knowledge and. Decision Making
- 4. Markets versus Firms
- 5. Influence Costs
- B. Organizational Architecture
- C. Example of Accounting's Role: Executive Compensation Contracts
- D. Summary

Chapter 5 Responsibility Accounting and Transfer Pricing

- A. Accounting's Role in the Orpanization's Architecture
- B. Responsibility Accounting
- 1. Cost Centers
- 2. Profit Centers
- 3. Investment Centers
- 4. Controllability Principle
- C. Transfer Pricing
- 1. International Taxation
- 2. Economics of Transfer Pricing

<<决策与控制会计:英文>>

- 3. Common Transfer Pricing Methods
- 4. Reorganization: The Solution If All Else Fails
- 5. Actual Practice
- D Summary

Chapter 6 Budgets and Budgeting

- A. Generic Budgeting Systems
- 1. Country Club
- 2. Private University
- 3. Complex Corporation
- B. Trade-offs between Decision Management and Decision Control
- 1. CommMnicating Specialized Krwwledge versus Performance Evdlwtion
- 2. Managing the Trade-off
- 3. Participatwe Bargaining
- C. Budgeting Resolves Certain Organizational Problems
- 1. Short-Run versus Long-Run Bndgets
- 2. Line'Item Budgets
- 3. Budget Lapsing
- 4. Static versus Flexible Budgets
- 5. Incremental vcrsus Zero'Based Budgets
- D. Summary

Appendix: Comprehensive Master Budget Jllustration

Chapter 7 Cost Allocation: Theory

A. Pervasiveness of Cost Allocations

- 1. Manufacturing Organizations
- 2. Hospitals
- 3. Universities
- B. Reasons to Allocate Costs
- 1. External ReportinglTaxes
- 2. Third-Party Reimbursement
- 3. DecisionMakingandControl
- C. Incentive/Organizational Reasons for Cost Allocations
- 1. Cost Allocations Are a Tax System
- 2. Factor Price Understates Total Cost
- 3. Insulating versus Noninsulating Cost Allocations
- D Summary

Chapter 8 Cost Allocation: Practices

- A. DeathSpiral
- B. Allocating Service Department Costs
- 1. Direct Allocation Method
- 2. Step'Down Allocation Method
- 3. Serwce Department Costs arvl Transfer Prici'ng of Direct and

Step'Down Methods

- 4. Reciprocad Allocation Method
- 5. Summary
- C. JointCosts
- 1. Chickens
- 2. Net Realizable Value.

<<决策与控制会计:英文>>

- 3. DecisionMakingandControl
- D. Segment Reporting and Joint Benefits
- E. Summary

Appendix: Reciprocad Method for Allocatmg Service Department Costs

Chapter 9 Absorption Cost Systems

A. Job Order Costing

- B. Cost Flows through the Accounts
- C. Allocating Overhead to Jobs
- 1 Overhead Rates
- 2. OveriUnderabsorbed Overhead
- 3. Flexible Budgets to Estimate Overhead
- 4. Expected versus Normal Volume
- D. Permanent versus Temporary Volume Changes
- E. Plantwide versus Multiple Overhead Rates
- F. Process Costing: The Extent of Averaging
- G. Summary

Appendix: Process Costing

Chapter IO Criticisms of Absorption Cost Systems:

Incentive to Overproduce

A. Incentive to Overproduce

- 1. Example
- 2. Reducing the Overproduction Incentive
- B. Variable (Direct) Costing
- 1. Background
- 2. IllustrationofVariableCosting
- 3. Overproduction. Incentives under Variable Costing
- C. Problems with Variable Costing
- 1. Classifying Fixed Costs as Variable Costs
- 2. Igrwres Opportunity Cost of Capacity
- D. Beware of Unit Costs
- E. Summary

Chapter II Criticisms of Absorption Cost Systems:

Inaccurate Product Costs

- A. Inaccurate Product Costs
- B. Activity-Based Costing
- 1. Choosing Cost Drivers
- 2. Absorption versus Activity-Based Costina: An Example
- C. Analyzing Activity-Based Costing
- 1. Reasons for Implementing Activity-Based Costing
- 2. Benefits and Costs of Activity-Based Costing
- D. Acceptance of Activity-Based Costing
- E. Summary

Chapter12 Standard Costs: Direct Labor and Materials

- A. Standard Costs
- 1. Reasons for Standard Costing
- 2. SettingandRevisingStandards
- 3. Target Costing

<<决策与控制会计:英文>>

- B. Direct Labor and Materials Variances
- 1. Direct Labor Variances
- 2. Direct Materials Variances
- C. Incentive Effects of Direct Labor and Materials Variances
- 1. Build Inventories
- 2. Externalities
- 3. Discourage CoopeTanon
- 4. Mutwd Monitoring
- 5. Satisficing
- D. Disposition of Standard Cost Variances
- E. The Costs of Standard Costs
- F. Summary

Chapter 13 Overhead and Marketing Variances

- A. Budgeted, Standard, and Actual Volume
- B. Overhead Variances
- 1. Flexible Overhead Budset
- 2. Overhead Rate
- 3. Overhead Absoroed
- 4. Overhead Efficiency, Volume. and Spending Variances
- 5. Graphical Analysis
- 6. Inaccurate Fleible Overhead Budget
- C. Marketing Variances
- 1. Price and Quantity Variances
- 2. Mi'x and Sales Variances
- D. Summary

Chapter 14 Management Accounting

in a Changing Environment

A. Integrative Framework

- 1. Organizaational Architecture
- 2. Business Strategy
- 3. Environmental. and Competitive Forces Affecting Organizations
- 4. Implications
- B. Organizational Innovations and Management Accounting
- 1. Productivity
- 2. Total Quality Management (TQM)
- 3. Just-in-Time (JJT) Production
- C. When Should Management Accounting Be Changed?
- D. Summary

Appendix: Malcolm Baldrige Narional Quality Award

Solutions to Concept Questions

Glossary

Index

<<决策与控制会计:英文>>

版权说明

本站所提供下载的PDF图书仅提供预览和简介,请支持正版图书。

更多资源请访问:http://www.tushu007.com