

<<管理会计>>

图书基本信息

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作者：沃纳 (MichaelL.Werner) 琼斯 (Kumen

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前言

Businesspeople must be prepared to perform tasks that only people can perform in particular, they must be able to communicate, to think, and to make solid, well-informed decisions. Decision making is the critical skill in today's business world, and Management Accounting helps students to better use accounting information to improve their decisionmaking skills. This text provides a solid management accounting foundation within the context of business and business decisions. Readers will explore accounting information's role in the decision making process and learn how to use the accounting information typically provided to company managers. Seeing how accounting information can be used to make better business decisions will benefit all students, regardless of their major course of study or chosen career. This text is purposely written so students will find it easy to read and understand. The conversational tone of the text and the logical presentation of topics all contribute to the ability of this text to meet that goal. In addition, we have included the exhibits necessary to get important points across, but we intentionally have not included an array of glitz and graphics that can break up the flow and distract student attention. Generally, we have not segregated material into special presentation boxes that might be skipped by students attempting to focus on the most relevant points. All of the points of interest and examples we present are woven into the body of the text.

内容概要

Management Accounting by Michael Werner and Kumen Jones introduces students to a full array of management accounting subjects and presents them in a very understandable fashion, for students, the book is purposely written to be easy to read and comprehend. For instructors, each chapter is supported by a variety of teaching manuals and supplements including a complete set of PowerPoint slides covering both concepts and calculations. The amount of assignment material is extensive so it provides a wide variety of problems and questions instructors can use as class examples and students can use to practice and learn. This book is based on a successful management accounting text published by Pearson/Prentice Hall in the United States. What sets it apart from other management accounting books is that it is a U.S. text, published by a recognized Chinese publisher, LiXin Accounting Publishing House. This book is published entirely in China and priced to be affordable for Chinese students. It offers a winning combination of quality coverage, teaching support, and affordability.

Instructors will feel confident they have selected the right book when their students are learning the material, and the teaching resources available to adopters support them in the classroom—all this at an affordable price.

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作者简介

作者：(美国)沃纳(Michael L.Werner) (美国)琼斯(Kumen H.Jones)

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插图：As companies grew in size and complexity in the first third of the 20th Century, owners developed methods to measure the conversion of raw materials into units of finished product. These methods were the foundation for present-day management accounting in the west. The scientific management movement had a tremendous influence on business management and management accounting. As companies diversified, their owners could not directly manage all the various business operations and because they relied on others to manage operations, they obtained additional management accounting information from the various parts of the business so they could plan, control, and evaluate performance. Companies in China have been able to learn from the experience of companies in the West and have adopted certain management accounting techniques, particularly from the US, in order to secure a strong position in the competitive international markets. China has some unique challenges in the development of management accounting techniques as its economy continues to develop. For one thing, management accounting systems in China are significantly different from those of the West, due to the development stage of its market economy. Another challenge is the increased presence of foreign multinational enterprises. To enable Chinese local firms to maintain a competitive advantage they have had to adopt the advanced and integrated management accounting systems and techniques used by the multinational companies. In addition, business enterprise, and therefore management accounting in China is challenged by uneven development of various regions within the country. Currently managers and accountants in the U. S. are implementing or at least considering various new operating methods, which has led to adoption of new techniques in management accounting. Activity-based costing (ABC), balanced scorecard, are just a few of the management accounting techniques that many American industries have adopted over the past two decades in an effort to restore their ability to compete in today's global marketplace. To make effective decisions, business managers must understand the firm's management accounting system, Decision making by its very nature is forward-looking, and the future always contains an element of uncertainty. Management accounting provides useful information that helps managers to reduce the amount of that uncertainty.

编辑推荐

《管理会计(英文版)》：Michael Werner is professor of the Department of Accounting at the University of Miami and a Visiting Professor in the Department of Accounting at the School of Economics and Management at Tsinghua University. Werner is a Certified Public Accountant and the CEO of Pitman Photo Supply and Werner Hollingsworth, both located in the United States. Werner is an author with Kendall Hunt Publishing, and Pearson/Prentice Hall with over 10 editions of various financial and managerial accounting textbooks to his credit. In 2000 and again in 2008 Werner was the President of the Florida Association of Accounting Educators and currently serves on its Steering Committee. Werner has a diverse background and is often invited to speak at conferences and universities in the United States.

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