

<<成本会计>>

图书基本信息

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内容概要

本书作者是公认的成本会计方面的专家。

他们以成本管理为主线，从概念、理论到企业案例，详尽而又广泛地介绍了作业成本法、产品与服务成本、过程成本、分配成本预算控制、责任会计等内容。

尤其难得的是，本书提供了大量真实的案例，并为读者提供了习题，这些来自理论界和实务界的有益成果为我们学习成本会计奠定了坚实的基础。

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作者简介

作者：（美国）玛丽安娜·M.莫文（Maryanne M.Mowen）（美国）唐·R.汉森（Don R.Hansen）
玛丽安娜·M.莫文，俄克拉荷马州立大学会计学副教授，她从亚利桑那州立大学获得博士学位。
莫文博士以历史和经济学等跨学科的视角讲授和撰写成本会计、管理会计，同时也讲授伦理课程和《萨班斯—奥克斯利法案》对会计学的影响。

她的学术研究领域包括管理会计、行为决策理论及《萨班斯—奥克斯利法案》的遵守。

她的文章发表于《决策科学》、《经济学和心理学杂志》、《管理会计研究杂志》。

莫文博士作为多家中型及《财富》100强企业的顾问，为公司主管和有关管理会计问题提供咨询。

唐·R.汉森，俄克拉荷马州立大学会计学院院长，Kerr McGee讲席教授，他于1977年从亚利桑那州立大学获得博士学位，同时也从杨百翰大学获得了数学硕士学位。

他的学术研究领域包括作业成本法和数学模型。

汉森博士的文章大多发表于会计类和工程类杂志上，如《会计学评论》、《管理会计研究杂志》、《会计瞭望》及《会计机构和学会》。

他还是《会计学评论》的编委。

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章节摘录

插图： Financial Accounting Information System The financial accounting information system is primarily concerned with producing outputs for external users. It uses well-specified economic events (e.g., payment of wages, purchases of materials) as inputs, and its processes follow certain rules and conventions. For financial accounting, the nature of the inputs and the rules and conventions governing processes are defined by the Securities and Exchange Commission (SEC), the Financial Accounting Standards Board (FASB), and potentially the International Accounting Standards Board (IASB). Among its outputs are financial statements such as the balance sheet, income statement, and statement of cash flows for external users (investors, creditors, government agencies, and other outside users). Financial accounting information is used for investment decisions, stewardship evaluation, activity monitoring, and regulatory measures.

The Cost Management Information System The cost management information system is primarily concerned with producing outputs for internal users using inputs and processes needed to satisfy management objectives. The cost management information system is not bound by externally imposed criteria that define inputs and processes. Instead, the criteria that govern the inputs and processes are set by people in the company.

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