

COST ACCOUNTING FUNDAMENTALS

LEARNING OBJECTIVES:

After studying this chapter, you should be able to...

1. Describe the nature, purpose, scope and use of modern cost accounting.
2. Explain the value chain concept in a business firm and the set of business functions or activities in such chain.
3. Relate the importance and use of cost accounting to the value chain.
4. Describe the relationship of cost accounting to financial accounting, management accounting and to other fields of study.
5. Enumerate and explain the primary applications of cost accounting systems.
6. Describe the organizational aspect of financial management and the role that the cost accountant plays.
7. Understand the importance of professional ethics as well as the ethical issues and guidelines in using and preparing cost accounting information.



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**Jesse T. Barfield, Cecily A.
Raiborn, Michael R. Kinney**

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Cost Accounting Jesse T. Barfield, Cecily A. Raiborn, Michael R. Kinney, 1994 This book provides the most practical real world presentation of cost accounting on the market by blending a traditional and proven method of teaching Cost Accounting with the integration of innovative topics A flexible organization and clear presentation allows the user to clearly understand difficult topics The revised organizational structure streamlines chapter materials as well as reduces redundancy between cost accounting and other business courses *COST ACCOUNTING A MANAGERIAL EMPHASIS* CHARLES T. HORNGREN, 1967 **Cost Accounting** Dudley W. Curry, Charles T. Horngren, 1977 **Cost Accounting** John Joseph William Neuner, Edward B. Deakin, 1977 **Cost Accounting: A Managerial Emphasis 12Th Ed.** Charles T. Horngren, Srikant M. Datar, George Foster, 2006 Cost Accounting Michael W. Maher, 1997 **Management and Cost Accounting** C. Drury, 1996-06-01 **Cost Accounting** Wayne J. Morse, Harold P. Roth, 1986 **Cost Accounting** Edward B. Deakin, Michael Maher, 1991

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