

<<管理会计>>

图书基本信息

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## 前言

The eighth edition of Hansen & Mowen's Managerial Accounting introduces students to the fundamentals of management accounting. Though it is assumed that students have been introduced to the basics of financial accounting, extensive knowledge of financial accounting is not needed. The emphasis is on the use of accounting information in today's business environment, so this text provides coverage of the most cutting edge topics and developments in the field. Thus, the text should be of value to students with a variety of backgrounds. Although written to serve undergraduates, the text has been used successfully at the graduate level. There is sufficient variety in the assignment material to accommodate both undergraduate and graduate students. Many business school students who are required to take a course in management accounting are not accounting majors. For these students, it is often difficult to appreciate the value of the concepts being taught. Managerial Accounting, 8e, overcomes this attitude by using introductory chapter scenarios based on real-world settings, photos illustrating practical applications of management accounting concepts, and realistic examples illustrating the concepts within the chapters. Seeing that effective management requires a sound understanding of how to use accounting information should pique the interests of both accounting and nonaccounting majors. One major area of improvement for this edition has been to enhance the quality and quantity of end-of-chapter material. As a result of extensive focused reviewing and analysis, the end-of-chapter material now offers several activities by level of difficulty for each learning objective to ensure that students will have plenty of opportunity to practice the concepts they learn in the chapter. The end-of-chapter activities are unmatched by any text on the market. We are confident that this innovative managerial accounting text will prepare your students to perform at their best. The new edition will ensure stronger student performance and ongoing satisfaction with your managerial accounting course.

**NEW Features of the Eighth Edition** The eighth edition now offers even more to ensure you and your students experience a higher level of performance in managerial accounting, including: **The Most Current Coverage of Contemporary Topics.** A new entire chapter on Activity-Based Management ( Chapter 5 ), a new chapter covering Lean Accounting ( Chapter 15 ), and a new appendix on Joint Product Costing ( after Chapter 7 ) in this edition dedicate significant attention to the most current issues in managerial accounting today. New materials on simplifying ABC are also introduced in Chapter 4. **Streamlined, Reorganized Table of Contents.** We have streamlined, reorganized, and carefully tailored this edition's contents to reflect the way your students best learn contemporary and traditional managerial accounting topics. Special topics are now grouped together in the last part of the text to enhance understanding. **Variety and Strength in End-of-Chapter Problems and Exercises.** Based on detailed reviewer feedback, exercises and problems now offer more variety and are clearly classified both by level of difficulty and by corresponding learning objectives for your ease in selecting appropriate assignments for each class. All end-of-chapter materials directly correspond to AACSB and CMA standards to ensure student comprehension and positive outcomes. Furthermore, there are a significant number of new and revised exercises and problems in each chapter.

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### 内容概要

本书特色： 一体化的战略成本管理概念。

《管理会计（第8版）》以作业成本理念为主线贯穿全书，强调了预算、作业管理（ABM）和分权等问题，注重管理会计的现实运用，并在各章中穿插了真实的公司案例，以使学生切实理解管理会计概念如何应用于现实商业环境。

当前技术和传统技术的有机结合。

《管理会计（第8版）》既介绍了现代成本管理体系（如作业成本法、作业管理、目标成本管理和平衡计分卡等），也介绍了传统成本管理技术，有助于学生比较二者的优缺点，保证学生在各种不同商业环境中工作时均可做到得心应手。

对各种专题的深入讨论。

《管理会计（第8版）》用独立章节讨论了诸如管理会计人员的道德准则、环境成本管理以及管理会计的国际性问题等内容，覆盖了各领域的前沿课题和最新发展，在强调现实性的同时又不失前瞻性。

内容丰富，形式活泼。

《管理会计（第8版）》配有丰富的案例、习题及教辅资源，尤其针对非会计专业学生在理解管理会计概念方面的困难对教材进行了精心的设计，从而能够激发不同专业学生的学习兴趣。

#### 作者简介

Don R. Harlsell, 俄克拉荷马州立大学 (Oklahoma State University) 会计学教授, 研究兴趣包括作业成本法和数学建模, 在The Accounting Review、The Journal of Management Accounting Research、Accounting Horizons以及IIE Transactions等会计学与工程学知名刊物上发表了大量论文, 并担任The Accounting Review的编委会委员。

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编辑推荐

《管理会计(第8版)》配有丰富的案例、习题及教辅资源,尤其针对非会计专业学生在理解管理会计概念方面的困难对教材进行了精心的设计,从而能够激发不同专业学生的学习兴趣。

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