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# **ANALYZING COST DATA FOR MANAGEMENT**



**Delta Publishing Company**

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## PREFACE

*Analyzing Cost Data for Management* is designed for business professionals. It covers the managerial use of accounting, financial, and operating data for planning, control, and decision making.

Due to the nature of the subject, the course uses the *multidisciplinary* approach to the subject, looking at the topic from many different angles such as finance, economics, marketing, information systems, quantitative methods, and the like. Heavily emphasized is the incorporation of information technology (i.e., how to use computer software) into virtually every subject covered in this course.

Furthermore, the course uses the *solved problems* approach, with emphasis on the practical application of managerial accounting concepts, tools, and methodology. The reader is provided with the following:

1. Definitions and explanations that are understandable.
2. A variety of examples illustrating the concepts and techniques that are concise.
3. Ample problems and detailed suggested solutions.
4. Computer software demonstration and printouts.

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1. Introduction to Management Accounting

### **Part I: Processing Cost Data for Cost Accumulation**

2. Cost Classifications and Profit Concepts
3. Accumulation of Costs — Job Order Costing
4. Activity-Based Costing and Activity-Based Management

### **Part II: Analyzing Cost Data for Planning**

5. Break-Even and Cost-Volume-Profit Analysis
6. Cost Behavior Analysis and Cost Estimation
7. Budgeting for Profit Planning and Financial Modeling

### **Part III: Analyzing Cost Data for Control**

8. Responsibility Accounting and Cost Control through Standard Costs
9. Performance Evaluation, Transfer Pricing, and Decentralization

### **Part IV: Analyzing Cost Data for Decision Making**

10. Relevant Costs and Short-Term Decisions
11. Long-Term Investment and Capital Budgeting Decisions
12. A Further Look at Capital Budgeting

### **Financial Tables**

Table 1 Future Value of \$1 =  $T1(i,n)$

Table 2 Future Value of an Annuity of \$1 =  $T2(i,n)$

Table 3 Present Value of \$1 =  $T3(i,n)$

Table 4 Present Value of an Annuity of \$1 =  $T4(i,n)$

### **Glossary**

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