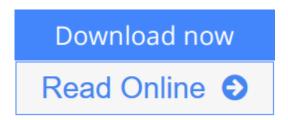


## **Cost Management: Accounting and Control,** 6th Edition

By Don R. Hansen, Maryanne M. Mowen, Liming Guan



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Introduce your students to the dynamic, exciting nature of cost management as this edition demonstrates how today's conditions consistently require change in cost management systems. Hansen/Mowen/Guan's COST MANAGEMENT: ACCOUNTING AND CONTROL, Sixth Edition, first covers functional-based cost and control and then activity-based cost systems, giving students the understanding and skills to manage any cost management system. This edition's expansive coverage and consistent attention to technical detail provides a thorough, well-researched foundation for learning. It addresses the most recent influential topics and emerging processes affecting the discipline, including a new chapter on lean accounting and a focus on technology tools that positively impact internal costing practices.



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Sales Rank: #1043915 in BooksPublished on: 2007-12-24

Original language: English Number of items: 1

• Dimensions: 1.21" h x 9.22" w x 11.11" l, .0 pounds

• Binding: Hardcover

• 900 pages

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#### Review

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"When I originally reviewed cost accounting books, I chose this one because of its exposition and layout. The layout allowed the more traditional professors to stress the first ten chapters. My personal interests correspond to chapters 11-16. The material from chapters 17-20 are emphasized in the Freshman-level Introduction to Management Accounting."

#### About the Author

Dr. Don R. Hansen is Professor Emeritus of Oklahoma State University. He has an undergraduate degree in mathematics from Brigham Young University. He received his Ph.D. from the University of Arizona in 1977. He has an undergraduate degree in mathematics from Brigham Young University. Dr. Hansen has published articles in both accounting and engineering journals, including THE ACCOUNTING REVIEW, THE JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH, ACCOUNTING ORGANIZATIONS AND SOCIETY, ACCOUNTING HORIZONS, and IIE TRANSACTIONS. He has served on the editorial board of THE ACCOUNTING REVIEW. His outside interests include family, church activities, reading, movies, and watching sports.

Dr. Maryanne M. Mowen is Associate Professor Emerita of Accounting at Oklahoma State University. She currently teaches online classes in cost and management accounting for Oklahoma State University. She received her Ph.D. from Arizona State University. Dr. Mowen brings a unique interdisciplinary perspective to teaching and writing in cost and management accounting, with degrees in history and economics. She has taught classes in ethics and the impact of the Sarbanes-Oxley Act on accountants. Her scholarly research focuses on areas of management accounting, behavioral decision theory, and compliance with the Sarbanes-Oxley Act. She has published articles in journals, such as DECISION SCIENCE, THE JOURNAL OF ECONOMICS AND PSYCHOLOGY, and THE JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH. Dr. Mowen has served as a consultant to mid-sized and Fortune 100 companies and works with corporate controllers on management accounting issues. She is a member of the Northern New Mexico chapter of SCORE and serves as a counselor, assisting small and start-up businesses. Outside the classroom, she enjoys hiking, traveling, reading mysteries, and working crossword puzzles.

Dr. Liming Guan is Associate Professor of Accounting at the University of Hawaii at Manoa. He received his Ph.D. in accounting from Oklahoma State University in 2001. Dr. Guan has a bachelor's degree in management science and master's degree in agricultural economics. His research interests are in the areas of earnings management and accounting systems design. He has published more than 20 articles in journals such as ADVANCES IN ACCOUNTING, JOURNAL OF INTERNATIONAL ACCOUNTING RESEARCH, JOURNAL OF INTERNATIONAL FINANCIAL MANAGEMENTAND ACCOUNTING, JOURNAL OF FORENSIC ACCOUNTING, ACM DATABASE, and INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS. Outside the classroom, Dr. Guan enjoys swimming, hiking, reading, and watching the History Channel.

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