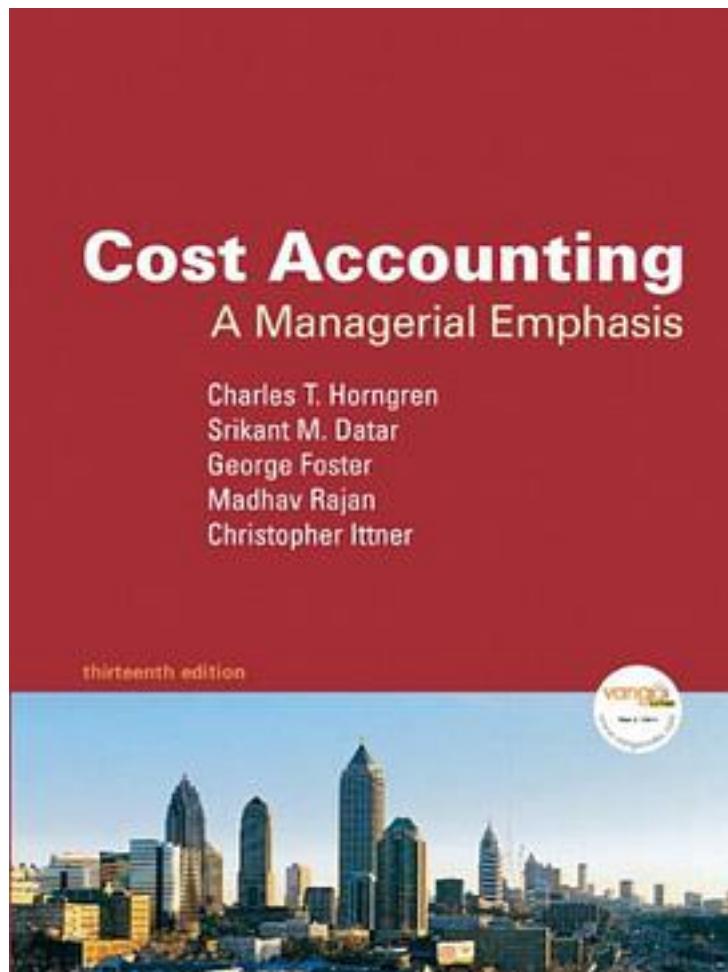


Cost Accounting



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Cost accounting is experiencing dramatic changes. Developments in computer

systems have reduced manual bookkeeping. Changing production methods in both service and manufacturing industries have made labor-intensive applications of cost accounting obsolete in some cases. There is an increasing emphasis on cost control in hospitals, in industries facing extensive foreign competition, in government, and in many other organizations that traditionally have not focused on cost control. We believe it is important for students to understand fundamental cost accounting concepts, to appreciate how those concepts are applied in practice, and to see how they need to be adapted to accommodate nonmanufacturing applications and changing production technologies.

For example, the chapters on cost systems discuss the use of costs for computing inventory values and cost of goods sold on financial statements, but also apply these ideas to product costing for managerial purposes when there is no inventory. The chapter on job costing includes a section on job costing in service organizations, like CPA firms. The discussion of cost allocation shows possible product cost distortions if costs in automated plants are assigned to products using traditional labor-based application methods.

The use of computer-based models has increased the importance of avoiding "garbage-in, garbage-out" when using cost data in companies. The emphasis in this book is on the accountant's role in providing data and interpreting output from the models. For example, the discussion of linear programming in Chapter 13 shows how accounting data are used in formulating the problem, and it shows the student how to interpret the output. Further, it shows how the results of product choice decisions can be affected by misapplication of full-absorption cost data in a multiple-product model.

Recently, developments in such related disciplines as economics, behavioral sciences, statistics, and operations research have also had a major impact on cost accounting. These disciplines generally regard the data as given and focus

on the concepts and methods of their respective disciplines. This approach, in "mirror image," is followed by focusing on the use of cost data in decision models and on the application of techniques and concepts from other disciplines as they relate to cost accounting. This approach allows more time for discussion of accounting issues and emphasizes the comparative advantage of the accountant in managing organizations.

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