



Cost Management: Measuring, Monitoring, and Motivating Performance (Management Accounting)

By Leslie G. Eldenburg, Susan Wolcott

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"Cost Management" was written in response to changes in the global business environment. Unbridled access to information and intense competition has meant that cost accounting has become an increasingly important tool for managers and accountants alike. Most textbooks focus on content knowledge and then expect students to 'magically' demonstrate skills such as decision-making and critical thinking. "Cost Management" better prepares students for professional success by bridging the gaps between Knowledge, Skills and Abilities. Many students fail to recognize the assumptions, limitations, behavioral implications and qualitative factors that influence managerial decision-making. The dynamic, new author team focuses on cost accounting methods, techniques and the quality of cost accounting information used for decision-making to deliver a thoroughly modern treatment of cost accounting topics.

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- Sales Rank: #1702952 in Books
- Published on: 2004-11-19
- Original language: English
- Number of items: 1
- Dimensions: 11.02" h x 1.26" w x 8.82" l, 3.93 pounds
- Binding: Hardcover
- 704 pages

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Editorial Review

From the Back Cover

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The textbook is written in a style that is accessible to students and proactive about addressing the challenges that instructors and students face in their teaching and learning endeavors by utilizing features such as a decision-making framework, realistic examples, guide your learning boxes, real ethical dilemmas, self-study problems and unique problem material structured to encourage students to think about accounting problems and problem-solving more complexly.

About the Author

Leslie G. Eldenburg, PhD, is a McCoy-Rogers Fellow at the University of Arizona. She has also taught at California State University-Fresno. She received her MBA and PhD from the University of Washington. She passed the CPA exam in 1985 and has taught review courses for the CMA exam. Leslie has served as faculty advisor for an IMA student chapter and for the Multicultural Business Student Association. She received a number of awards recognizing her activities in teaching, student support, and as faculty advisor for student organizations. She is an active member of the American Accounting Association (AAA), the Management Section of the AAA, the IMA, and the Healthcare Financial Management Association. She has served on and chaired numerous committees within these organizations and currently is the Management Section's Secretary-Treasurer and co-chairs its Doctoral Consortium Committee. Before becoming an academic, she worked in hospital finance at Virginia Mason Hospital in Seattle, Washington. Her research interests include issues in healthcare and hospital accounting, and she has published in *The Accounting Review*, *The Journal of Accounting and Economics*, *The Journal of Medical Decision Making*, *The Journal of Corporate Finance*, *The International Journal of Accounting*, *Information Systems Research*, *Healthcare Financial Management*, and *Controller's Quarterly*. In addition, she currently serves on several editorial boards. Leslie has also co-authored chapters in *Health Care Administration*, *The Encyclopedia of Accounting*, and the *Forthcoming Handbook of Management Accounting research*, and *Handbook of Cost Accounting*.

Susan K. Wolcott, PhD, CPA, CMA, is an educational consultant with WolcottLynch Associates. Her consulting practice takes her to conferences and campuses around the world where she works with faculty and programs to support critical thinking development, competency assessment, and curriculum innovation. Her publication include *Developing Critical Thinking Skills: The Key to Professional Competencies*, an American Accounting Association Academic Partners Toolkit. She chaired the AICPA Core Competency Framework Curriculum Evaluation Task Force, developed the Taxonomy of AICPA Core Competencies,

and authored numerous assessment materials for the AICPA Educational Competency Assessment Web site. Additional publications can be found in Issues in Accounting Education, Journal of Accounting Education, Assessment Update, IDEA Center Papers, and other journals. She is a member of the AAA, IMA, IIA, and Washington Society of CPAs, where she participates on the Consulting Services Committee. She previously served on the board of directors, as President of the Educational Foundation, and as Chair of the Education Committee of the Colorado Society of CPAs. She also served as Vice President of Membership for the Portland-Columbia Chapter of the IMA and was a program committee member and presenter for the AACSB Outcomes Assessment Seminar. She was previously on the accounting faculty at the University of Denver, where she received the MBA Core Diamond Award for teaching. She regularly teaches CPA and CMA review courses, and she has also taught courses at the University of Washington, Helsinki School of Economics-Mikkeli, Instituto de Empresa in Madrid, and J.L. Kellogg Graduate School of Management at Northwestern University. She worked in public accounting for ten years, including three years with Coopers & Lybrand (Portland, Oregon). She holds PhD and MS degrees in Accounting and Information Systems from Northwestern University and a BBA in Accounting from the University of Portland.

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