



Introduction to Management Accounting: A User Perspective Canadian Edition

By Kumen H. Jones, Michael L. Werner, Katherine P. Terrell, Robert L. Terrell, Peter Norwood

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- **For Introduction to Management Accounting courses.**
- This introduction to management accounting and its significant role in making sound business decisions teaches students how to be wise users, not necessarily preparers, of accounting information. The authors present accounting information in a broader business context, emphasizing what accounting information is, why it is important, and how it is used to make strategic economic decisions. This text is especially well-suited for students taking non-major/mixed major accounting courses.

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Editorial Review

Review

"This is my favorite Management Accounting text today... I find that the Werner/Jones text is perfect for my class—it provides all the material we need in a text that is easy (and almost fun!) to read." — Mark Bettini, *University of California-Berkeley*

From the Back Cover

Mike Werner and **Kumen Jones** have crafted an exciting text designed to meet the needs of those faculty and students who are eager to embrace a user perspective in first-year accounting.

Introduction to Management Accounting: A User Perspective, Second Edition, maintains the authors' well-received **user approach** and places a strong emphasis on **decision making**. Other unique features include:

- **NEW—Separate Chapter on Cost Allocation and ABC (Chapter 4).**
- **User-Driven Approach to Cost Behavior (Chapters 5 and 6).** **NEW—Section on using Microsoft Excel for charting and analyzing mixed costs (Chapter 5).**
- **NEW—Section in the capital budgeting chapter (Chapter 8) on using financial calculators for future value and present value calculations.**
- **Distinctive Presentation of the Operating Budget (Chapter 9).** Part I describes the importance and uses of the operating budget and compares/contrasts various approaches to preparation. Part II shows step-by-step preparation of the budgets that comprise the operating budget and details the use of the operating budget in the overall management process.
- **Unique Chapter on Evaluating Performance (Chapter 11)** discusses evaluation methods; centralized and decentralized management styles; business segments; return on investment and residual income; the balanced scorecard and nonfinancial measures, such as quality, customer satisfaction, employee morale, employee safety, efficiency, and just-in-time philosophy.

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The world is changing, accounting education is changing, and so are accounting textbooks. Our book is no exception. In this edition, we have incorporated a number of changes that we believe will make this book an even better teaching resource than previous editions. For example, we have added a new chapter (Chapter M4) on activity based costing. In addition, to be more in line with current technology, in the cost behavior chapter (Chapter M5) we've added a section describing how to use *Microsoft* Excel to chart mixed costs. In the capital budgeting chapter (Chapter M8), we have added coverage describing how to use a financial calculator for future value and present value calculations. We have also added a section on the balanced scorecard to the chapter on evaluating performance (Chapter M11). We are sure you will find that these changes, along with many others, help make this text an easy-to-use tool to teach beginning accounting students.

BASIC PHILOSOPHY

Businesspeople must be prepared to perform tasks that only people can perform; in particular, they must be able to communicate, to think, and to make solid, well-informed decisions. Decision making is the critical skill in today's business world, and *Introduction to Management Accounting: A User Perspective*, Second Edition, helps students to better use accounting information to improve their decision making skills.

This text provides an introduction to management accounting within the context of business and business decisions. Readers will explore accounting information's role in the decision making process and learn how to use the accounting information typically provided to company managers. Seeing how accounting information can be used to make better business decisions will benefit all students, regardless of their major course of study or chosen career.

We agree with the recommendations made by the Accounting Education Change Commission in its Position Statement No. Two: The First Course in Accounting. We believe the course should be a broad introduction to accounting, rather than introductory accounting as it has traditionally been taught. It should emphasize what accounting information is, why it is important, and how it is used by economic decision makers.

This text is purposely written so students will find it easy to read and comprehend. In this edition, many passages have been rewritten to further enhance readability and student understanding. In addition, we have include the exhibits necessary to get important points across, but we very intentionally have not included the array of glitz and graphics that can break up the flow and distract student attention. Generally, we have not segregated material into special presentation boxes that might be skipped by students attempting to focus on the most relevant points. All of the points of interest and examples we present are woven into the body of the text.

SUPPORT FOR THE INTERACTIVE CLASSROOM

We believe this text provides tools to actively involve students in their learning processes. The conversational tone of the text, its user perspective, and the logical presentation of topics all contribute to the ability of this text to meet that goal. However, several features are particularly important in developing a classroom atmosphere in which students share ideas, ask questions, and relate their learning to the world around them.

Throughout each chapter of the text, you will find Discussion Questions (DQs) that challenge students to reach beyond the surface of the written text to determine answers. Far from typical review questions, for which the students can scan a few pages of the text to locate an answer, many of the DQs provide relevant learning by relating students' personal experiences to the knowledge they gain through the text. The DQs provide a variety of classroom experiences:

- Many DQs provide the basis for lively classroom discussions, requiring students to think about issues and formulate or defend their opinions.
- Some DQs are springboards for group assignments (in or out of the classroom) to put cooperative learning into practice.
- DQs may be assigned as individual writing assignments to allow students to practice and develop their writing skills.
- Combining individually written DQ responses with follow-up group discussions can spark lively debate!
- Having students keep a journal of their responses to all DQs (regardless of whether they are used in another way) encourages contemplation of accounting concepts.

The DQs comprise an important part of the text's pedagogy. They are designed to emphasize important points that students may skim across in their initial reading. Even if they are not formally part of the required work for your course, students will gain a greater understanding of the concepts discussed when they take time to consider each question as part of the text.

Aside from its support for the interactive classroom, another distinction of this text is its total separation of the use of accounting information and its preparation.

SEPARATION OF ACCOUNTING AND BOOKKEEPING

Coverage of recording procedures differs from school to school. Some schools choose to have all students learn basic accounting procedures; others require only accounting majors to acquire these skills. Our text offers institutions the flexibility to cover accounting procedures to a significant degree, to cover just the basics, or to omit the coverage of accounting procedures entirely. In this text, we do not use debits and credits or journal entries to demonstrate or explain characteristics and uses of accounting information. In fact, no references are made to the recording process except in appendices to Chapters M2, M3, and M10. For those institutions that would like to include accounting procedures in their introductory accounting curriculum, these chapter appendices demonstrate-most of the basic management accounting journal entries including the journal entries for standard costing. Institutions that desire to omit recording procedures entirely would simply skip these appendices from their course coverage.

ASSIGNMENT MATERIAL

Assignment material includes:

- *Discussion Questions.* As we have already mentioned, throughout each chapter of the text, you will find Discussion Questions (DQs) that challenge students to reach beyond the text material to determine answers.
- *Review the Facts.* Students can use these basic, definitional questions to review the key points of each chapter. The questions are in a sequence reflecting the coverage of topics in the chapter.
- *Apply What You Have Learned.* Many of these end-of-chapter assignments can be used as the basis for classroom discussions; they will also work well as group assignments. There are three versions of most problems-one to use as an example in class, one for homework, and one extra.

TOPICS COVERED

We have carefully considered the inclusion or exclusion of topics and feel that our coverage has resulted in a balanced text consistent with our pedagogical goals of building a foundation that supports effective student learning. As we considered individual topics, we continually explored whether their inclusion would enhance a student's ability to interpret and use accounting information throughout his or her personal and professional life. The result is that *Introduction to Management Accounting: A User Perspective*, Second Edition, covers those topics that every accounting student should leave the course understanding well. For example, in the cost behavior chapter (Chapter MS), instead of demonstrating the calculations for regression analysis, we demonstrate how to use **Microsoft** Excel to prepare cost behavior charts and insert trend lines. This allows us to focus on the usefulness of cost behavior rather than on tedious number crunching, which, in practice, is generally done by a computer.

We have carefully chosen the sequence of coverage so the material flows from one topic to the next. Not only does this make accounting easier to teach, but it is more understandable as well. To effectively present the user perspective, we have developed a logical flow of topics so that each chapter builds on what the

student has already learned. Students can easily understand how the topics fit together logically and how they are used together to make good decisions. Moreover, students can see that accounting and the information it provides is not merely something that exists unto itself, but rather it is something developed in response to the needs of economic decision makers.

If you could read the entire text before using it in your classroom, you would have a very clear picture of the experience awaiting your students. However, even a short tour through the material covered in each chapter will show you how we have structured our presentation of the topics to maximize student learning.

CHAPTER HIGHLIGHTS

Chapter M1 explores management accounting, its environment and future. The chapter introduces management accounting and contrasts it with financial accounting. It discusses where management accounting fits in a company as well as the origin and evolution of management accounting and the challenges and trends that lie ahead.

Chapter M2 explores various cost classifications and concepts. The chapter covers product costs and period costs for merchandisers and manufacturers as well as cost of services and period costs for service firms. The chapter discusses direct material, direct labor, manufacturing overhead as well as the various manufacturing inventories (raw materials, work-in-process, finished goods). The chapter also provides a comparison of merchandising, manufacturing, and service costs. The chapter appendix covers the accounting procedures (journal entries) for simple manufacturing environments where manufacturing overhead is recorded directly in ...

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From reader reviews:

Tenesha Little:

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Daniel Love:

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