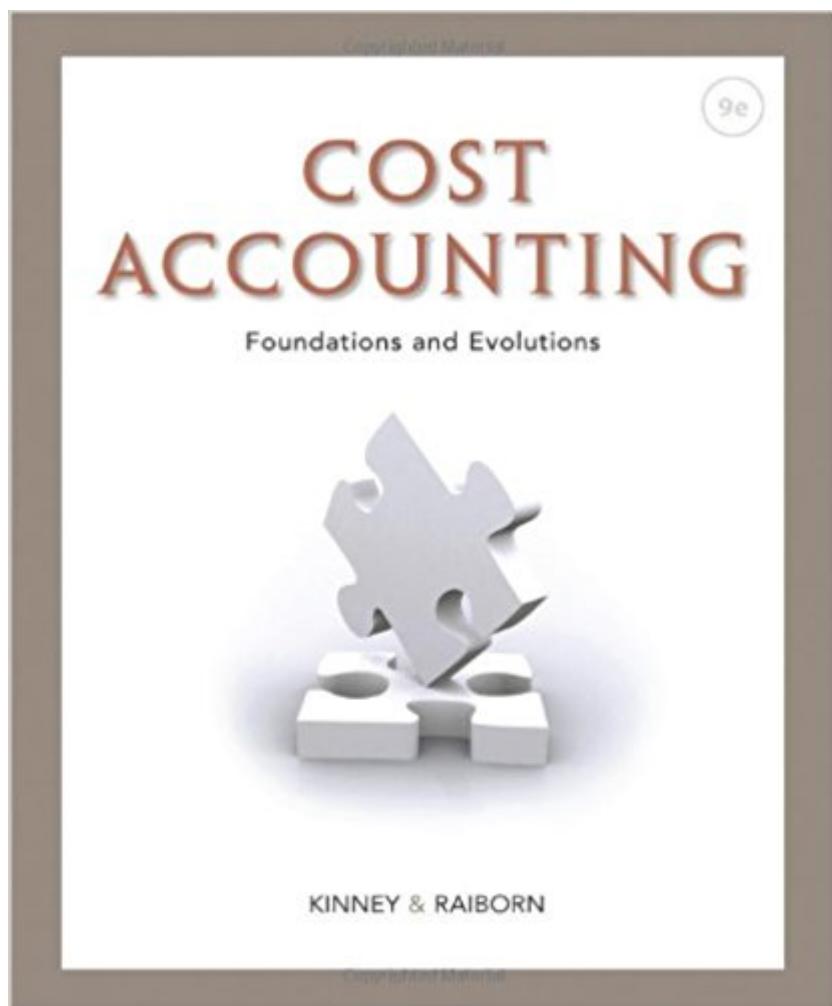


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# Cost Accounting: Foundations And Evolutions



## **Synopsis**

The ninth edition of Kinney/Raiborn's COST ACCOUNTING: FOUNDATIONS AND EVOLUTIONS provides in-depth coverage of current cost management concepts and procedures in a straightforward and reader-friendly framework. The clean, concise presentation of materials and the updated illustrations reinforce and clarify the topics that readers traditionally struggle with most. In addition, real-world examples and ethical coverage are woven into the text so readers immediately see the relevance of the cost accountant's role in managerial decisions and learn to go beyond the numbers and think critically. Ensure mastery of the procedural and decision-making skills needed for future success with the Comprehensive Review Module, an array of newly improved end of chapter assignments, and the powerful, newly enhanced CengageNOW online learning and teaching system.

## **Book Information**

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## **Customer Reviews**

Professor Michael R. Kinney joined the faculty of accounting at Texas A&M (College Station) in 1989 after receiving a Ph.D. in Accounting from the University of Arizona. He is currently a KPMG Faculty Fellow of Accounting. He has taught undergraduate courses in cost and management accounting and graduate courses in management control systems, cost management, management consulting, corporate taxation, partnership taxation, and corporate tax strategies. He has received teaching awards including the outstanding teacher of the Texas A&M College of Business from the College of Business Honors Society (twice), and Delta Iota Chapter's Beta Alpha Psi teaching excellence award in accounting (twice) and the Association of Former Students Distinguished Achievement Award for Teaching. Professor Kinney has co-authored numerous articles in

accounting, taxation, and finance as well as co-authoring ten college textbooks on management accounting and cost management. Dr. Kinney has also conducted consulting and executive development projects for several large Texas-based companies. Currently, Dr. Kinney serves as the Ph.D. Program Coordinator for the Department of Accounting. Dr. Cecily A. Raiborn is the McCoy Endowed Chair in Accounting at Texas State University-San Marcos. She received her Ph.D. from Louisiana State University in 1975. Dr. Raiborn has taught a wide variety of classes at both the undergraduate and graduate levels, including cost, managerial, intermediate, and advanced accounting as well as courses in accounting policy and fraud prevention and detection. Her research interests include financial, cost management, international, quality, and ethics issues. She has published articles in accounting, law, and ethics journals including **MANAGEMENT ACCOUNTING**, **ADVANCES IN MANAGEMENT ACCOUNTING**, **JOURNAL OF ACCOUNTING CASE RESEARCH**, **JOURNAL OF CORPORATE ACCOUNTING AND FINANCE**, **LABOR LAW JOURNAL**, and **JOURNAL OF BUSINESS ETHICS**. In 1991, she received the AICPA/Louisiana CPA Society Outstanding Educator Award. Her interests outside the classroom include traveling, reading, water activities, decorating, and cooking.

We used this text for my Management Accounting course in my MBA program. The text is well written and easy to follow. Between the clear explanations, the useful mini case real world examples (kept current through frequent edition updates), and the self work problems at the end of the chapter it is one of the best I have seen. One thing I particularly liked was the notes in every example stating exactly how every number was generated. There was no "left to for the student" or "by inspection". 5 stars  
The student value edition is a loose leaf format that is easy to use. You can put the chapters in a separate binder in the order the professor presents them. The pages are medium newsprint grade paper and take ink and highlighters well, though there is some bleed through (no worse than a cheap book). I minimized by blotting with a tissue at the end of the line. I was worried the pages would rip, but with reasonable care they lasted the semester without any issues. One thing I really like about this format is the wide margins that really facilitates note taking. Overall the book was fair value and I will consider this format again in the future. My experience with the My Accounting online system was EXTREMELY poor. You would think that you would register with the one time registration code that came with the book. No. I called the company to try and get registered. You can't register without a course code that the professor has to get from a LIVE company rep during OFFICE hours. To be clear this is a FOUR stage process - professor calls, company provides course code to professor, professor supplies to you, you log on the site and register using the

special one time code that came with the book. Note that they will not issue a course code to a student calling to say what course they are taking at what university (and the valid one time registration code that came with the book). Don't leave to the last minute. 1 star

Over the years, I've found that some people at work really understand certain topics well but don't know how to explain them concisely so that most people can understand them. These are the people who put lengthy sentences on each bullet point in a PowerPoint presentation or send you a 15-paragraph e-mail that gives you a headache trying to make sense of it. I am under the assumption that a group of those types wrote this book. They've shoved way too many words onto each page leaving virtually no white space. I found this made it hard to read. I think this book manages to simultaneously over-explain the concepts (way too many words) focusing too much on the "what to do" without really touching on "why to do it". It's far more beneficial to students to understand the why than the how. I can't say I had any major issues with their website although I think McGraw Hill's software tends to be far superior to Pierson's in terms of functionality and user friendliness.

I am older- 28 and taking a few classes in order to sit for the CPA. This is a scam, plain and simple. They are teaching you about variances, Master budgets, and basic common sense stuff and trying to make it sound overly convoluted/ difficult. The best part is most universities stretch this book into two classes. You aren't learning anything of substance by reading this book. It is seriously a waste of your time to sit around memorizing what this book has to offer so you can answer the multiple choice question tests your teacher has to offer. Sorry you have to read this in order to get through "Cost Accounting".

The book I have received was brand new and came with the My AccountingLab access code. The code has also allowed me access to the eBook which is definitely helpful when traveling to and from class. I was also able to easily enroll in My AccountingLab with my corresponding class. The textbook itself is a bit on the heavy side but definitely worth the price. The price for the book rental and the access code is unbeatable!!! I will surely shop with this vendor in the future. Lastly, the package itself came perfectly on time via FedEx.

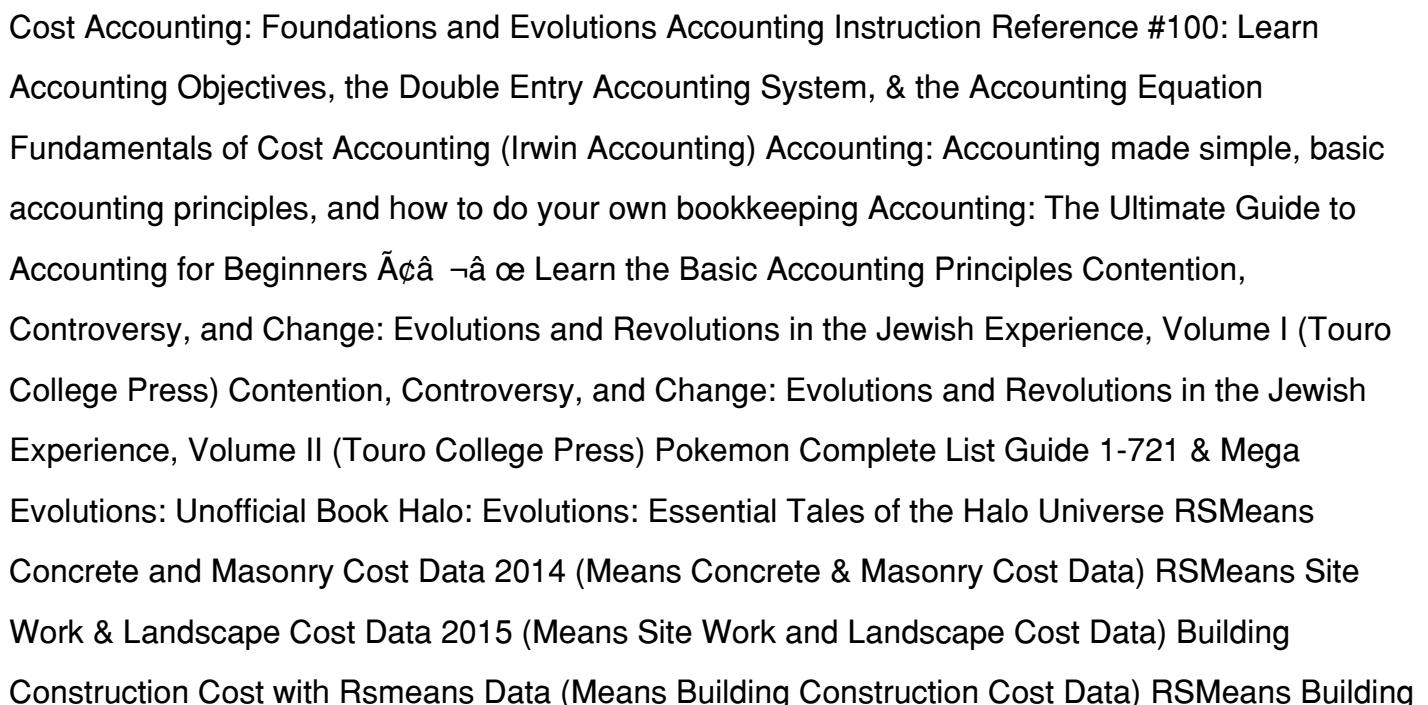
The product showed up on time (quickly), neat and tidy (wrapped in a cellophane). The price was well below other prices that I found out there. The loose leaf pages work well for me because I am

able to take out just the chapters that I am studying or for that test unit. Accounting books these days seem to be so big and heavy and if you have multiple classes in a day it is not feasible to carry around full books for each. Searching by the ISBN is particularly easy on to find exactly what the professor required. I just put the whole book together in a big binder and then after a test and so we are ready to move on to the next group of chapters, I take the next group out and transfer them to my smaller/current binder. It makes the material seem more manageable plus it was a great cost savings to buy the looseleaf.

The book was beefed up with extra unnecessary words. They would try to explain things with long examples with excess information before telling you what is expected of you, so once you figure out what they are explaining, you ask, "why didn't they just say that?". Oh yeah, because the book would look too small right? The pearson etext version doesn't let you rotate the picture so if you have a graph that is vertical across the whole page, too bad. The pearson etext version also is very picky with how the text is displayed so its very frustrating if you just trying to read.

Unfortunately, like the book, the website by Pearson is AWFUL (and it is outdated). This is the most horrible BOOK ever. All the other bad reviews are TRUE. Should be a crime. Most hard to read book and the lead author has passed so why are the other remaining authors publishing a book still is beyond ALL things right and just. They cannot write without going off into left field to only get back to what they were trying to say in another section.

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