



Cost Accounting: Foundations and Evolutions

By Michael R. Kinney, Cecily A. Raiborn



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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.

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Editorial Review

About the Author

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.

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