

<<高级管理会计(第三版)>>

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内容概要

(第三版)

这是一部具有国际先进水平的管理会计教材，充分展示了现代信息技术高速发展给管理会计提出的最新挑战。

作业成本计算及成本管理是本书的重要内容之一，它突出以客户需求为导向，介绍了产品设计阶段的目标成本计算和产品主产阶段不断改进的成本计算方法。

对比记分卡是管理会计的新方法，本书对此进行了全面系统的介绍，这也是本书的独到之处。

同时，本书对分权管理下的分部业绩的计量与评价方法也进行了深入的研究；最后两章运用代理人理论，研究激励与补偿制度，以及委托与代理人之间最佳契约模型的设计。

此外，该书所采用的案例均来自世界级大公司的实际管理活动。

本书适合经理人员和广大财会人员阅读，有助于在实际管理工作中借鉴与创新。

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