

INDEX*

- absorption 155, 156, 158, 159, 233, 234, 378
 - costs 132, 378
 - and variable costing 154, 155
- accepting 99, 103
- accountants 5, 131, 132, 134, 269, 289, 297, 423
- accounting 4, 12, 61, 62, 132, 135, 136, 141, 149, 191, 234, 261, 329, 330, 332, 410, 412
- accounting concepts, managerial 4, 7, 10
- accounting department 40, 296
- accounting income 69
- accounting information 4, 5, 80, 178, 388
 - financial 4, 5
 - managerial 4-7
- accounting loss 98
- accounting period 148, 306
- accounting principle 69, 383
- accounting procedures 458
- accounting rate of return 421
- accounting system 12, 141, 145, 180, 181, 190, 234, 236, 258, 330, 331, 338, 340, 370
- acid test ratio 462-464
- activities
 - budgeted 299, 351, 352
 - costs of 14, 15
 - customer-level 44, 80
 - facility-level 80
 - market segment 80
 - order-level 44, 80
 - project-level 44
 - total 28, 29, 31, 35-37
 - unit-level 44
 - units of 177, 182
 - value-producing 6, 252
- activity
 - cost drivers 2, 14-16, 28, 35, 41, 60, 178, 179, 181, 190, 290
 - cost pools 178, 187, 190
 - costs 16, 43, 177, 179, 181, 182, 184, 189, 190, 192, 193, 196, 197
 - pools 178, 190
- activity-based costing, (ABC) 135, 158, 175, 177-179, 184, 185, 187-196, 220, 337, 457
 - customer profitability analysis illustrated 192
 - implementation issues 190
 - product costing model 177
 - system 189, 190
 - using 178, 190, 191, 193
- activity-based management (ABM) 175, 184, 193-197
- actual costs 10, 38, 48, 134, 144, 145, 152, 153, 186, 195, 234, 333, 335-338, 341, 343, 378
- actual inputs 343, 344
- actual materials inputs, standard cost of 339
- actual price, (AP) 339, 343
- actual quantity, (AQ) 189, 337, 339, 340, 344
- actual rate, (AR) 338, 341, 442
- Administration Department 353
- administrative costs 62, 103, 133, 154, 155, 296
- administrative expense budget 296, 297, 301
- administrative expenses 103, 104, 259, 294, 296, 298, 378
- after-tax profit 69, 93
 - desired 69
- age, break-even 66

- agents, purchasing 180, 181, 232, 233
- Airbus 408, 409
- aircraft types 44
- AirTran 44
- Airways 44
- alliance 30
- allocating service department costs 222, 226
- allocation base 187, 189, 190, 221, 222
- allocations 110, 186, 195, 222-226, 382
- Alpha 375-378
- analysts 4, 26, 27, 38, 41, 76, 180, 181, 347, 459, 460, 464
- annual budget 60
- annual net cash inflows 424
- annual sales 255
- annuity 436, 438, 440
 - amount 438
- applied overhead 135, 143, 144
- applying overhead 185-187
- appraisal 271-273
- approach, activity-based 290, 291
- asset turnover 466, 467
- assets 4, 10, 99, 131, 155, 293, 301, 333, 347, 380, 382, 414, 430-432, 462, 463, 465-467
 - current 460, 462, 463, 468
 - current monetary 463, 464
 - new 382, 431, 432
 - organization's 4
 - total 7, 66, 130, 154, 259, 301, 333, 379, 382, 383, 386, 460, 465, 466
- assigning activity costs 181, 182, 212
- assigning costs 179-182, 189
 - to activities 180
- Australian distributor 103, 104
- authority 11, 231, 262, 331-333, 412
- automobile companies 2, 3
- average
 - costs 32-34, 40, 46, 103, 148, 152, 153, 417
 - customers 79
 - inventory 159, 233, 464
 - investment 421
- balance sheet 4, 5, 128, 131, 154, 155, 234, 273, 294, 301, 460, 463, 469
 - budgeted 300
- balanced scorecard 329, 385-388
- balances 137, 138, 144, 465
- base 32, 125, 187, 223, 226, 227, 258, 290, 291, 382, 385, 460, 469
 - account 459
 - inventory 296
- batch 43, 91, 100, 148, 149, 152, 153, 185, 186, 196, 231, 232, 236, 336
 - of product 43, 136
 - production 231
- Bausch & Lomb 331
- before-tax profit 69, 74
 - required 69
- beginning inventory 151, 152, 296, 302
- benchmarking 191, 252, 267, 268
- benchmarks 62, 63, 65, 67-69, 71, 267, 268, 271, 459, 469
- Berkeley 456, 457, 460, 462-470
- Beta 375-378
- BioTech Division 375-378
- Blockbuster 58, 59
- Blue Mountain Sports, (BMS) 293-296, 298-300, 303

Boeing 9, 11, 44, 94, 95, 254, 408-410
bonds 34, 417, 468
book value 97-99, 347, 425, 467
bookstores 105
bottleneck 110, 111, 229
Bottling 185-187, 222
Brass, Parker 338
break 79, 123, 408
break-even point 60, 65, 67, 68, 72-74, 76, 82, 155, 424
 annual 72
budget 6, 16, 66, 136, 287-291, 293, 294, 298, 300-302, 304-307, 330, 333, 334, 336,
 337, 342, 345, 347, 353, 386, 412
 assembly 288, 293, 294, 300, 301
 development 288, 301, 304
 items 290
 preparation 195, 304, 306, 307
 process 286, 290, 291, 294, 306, 307
 regular 305
 static 333-335, 345
 variance 345, 351
budgetary slack 305
budgeted amount 290, 335
budgeted costs 10, 334, 335, 352
budgeted sales 302
 volumes times 346, 348
budgeting 10, 234, 286, 288, 289, 291, 295, 304-307, 330, 337, 346, 423
 continuous 305, 306
 process 35, 288, 289, 293, 294, 304, 305
 zero-based 290, 291
business
 decisions 273
 entities 252, 253
 failure 61
 new 58, 60
 owners 420
 segments, strategic 369, 370
 strategy 8, 10, 411, 423
 units 5, 370, 427
Business Insight 9, 13, 17, 44, 76, 79, 107, 112, 141, 145, 149, 184, 194, 195, 230, 232,
 258, 262, 264, 267, 291, 297, 305, 307, 331, 332, 338, 342, 347, 377, 386, 389, 412,
 415, 427
capacity 8, 32, 43, 97, 104, 105, 109-111, 158, 180, 189, 226, 227, 230, 373, 376, 378,
 403
capital
 budgeting 410-413, 420, 424, 430
 budgeting committee 412, 413
 budgeting decisions 430
 budgeting models 410, 412, 413, 417, 419, 421, 423, 426, 427
 cost of 383, 384, 417, 418, 428, 465
 expenditure decisions 409-411, 413, 420, 431
 expenditure proposals 412, 414, 417, 420, 421, 423, 424, 427, 428
 expenditures 288, 299, 408, 410-414, 424
 investment 221
Carbon Motors 2-4, 7, 9
cards 231
 deluxe 72-74
 regular 72-74
cars, green 250, 251
cash 4, 33, 62, 97, 288, 293, 294, 297-300, 347, 421, 430, 440, 460, 462-464, 468

- budget 294, 296-299, 301, 303, 304
- disbursements 299, 302, 413
- expenditures 97, 298, 413
- flows 4, 128, 297, 337, 384, 410, 414-416, 421, 422, 424-426, 430, 431, 436, 438, 440, 460
- flows, project's 413, 414
- inflows 98, 99, 297, 424, 425, 432
- payments 430-432
- receipts 294, 295, 297, 413, 414
- sales 295, 297
- cashiers 369
- certification 273
- chief financial officers, (CFO) 305, 383, 420, 456, 460, 470
- Chrysler 218, 347
- coaxial product line 373
- Coca-Cola Company 7, 190, 254, 255, 368, 370
- coefficient 38, 39, 41
- column 80, 99, 415, 416, 460
- committee 412, 413
- common costs 145, 177, 373
 - allocated 373
 - unallocated 373
- common shares 5, 468
- common size statements 459, 460, 462
- companies, largest 368, 369, 384
- completed units 148, 151, 152, 337
- components 3, 13, 96, 105, 106, 130, 187, 196, 231, 232, 257, 261, 263, 264, 267, 269, 270, 286, 330, 378-380, 425
- computer
 - integrated manufacturing, (CIM) 426, 427
 - services 223
- conformance 195, 269, 270, 426
 - degree of 270
 - quality of 270, 272
- constraints 110-112, 300
 - theory of 110-112
- consumers, final 6, 27, 193, 194, 252, 253
- continuous improvement 128, 194, 250, 252, 264, 266, 267
- contribution 7, 63, 65, 66, 79, 104, 108-111, 145, 157, 197, 345, 376, 378
 - format 155, 299, 352, 353, 371
 - income statement 63, 64, 69, 78, 84, 102, 103, 155, 158, 303
 - margin 63-65, 67, 68, 71, 74, 77-79, 104, 155, 348, 375
 - margin ratio 65, 68, 71-74, 78, 155
- controllable costs 330, 333, 345, 346, 348
- conversion 151-153, 179, 293, 412
 - costs 108, 133, 151
- Corning 9
- corporate costs 382
 - common 333, 382
- corporate goals 5, 378, 379, 388
- corporations 10, 17, 22, 376, 378
 - twenty-first century 9, 10
- cost
 - bases 258, 267
 - behavior 27, 28, 31, 33, 37, 41, 258
 - behavior patterns 28-30, 33, 35, 39
 - centers 222, 232, 330, 332, 333, 335, 347, 374
 - drivers 6, 14, 16, 28-30, 35, 41-44, 61, 78, 134, 177, 181, 182, 185, 187, 192, 254, 259, 290, 337, 342

- drivers, single 30, 61, 63, 135, 177
- drivers, structural 14, 15
- estimation 30, 35, 37, 40, 41, 54, 145, 412
- of goods manufactured 143
- hierarchy 43, 44, 78, 80
- management 5, 35, 175, 177, 219, 261, 266
- management, strategic 6
- objectives 152, 174, 177, 179, 181, 182, 189, 190, 193, 196, 235
- pools 134, 141, 178, 189, 190
- of production report 149, 154
- reduction proposal 97, 425
- reductions 8, 266
- systems 137, 141, 174, 175, 191, 218
- systems, standard 234, 340
- variances 338, 347, 348
- cost allocations 221, 222, 226, 227, 235, 374
- cost-based pricing 257-259, 261
- cost-estimating equation 38, 39, 41, 334, 427
- cost-volume-profit, (CVP) 60, 61, 66-68, 71, 72, 78, 155, 158
 - analysis 60, 78
- cost-volume-profitactivity-based costing, (ABC)
 - analysis 60, 61, 65, 66, 78, 155, 158
 - graph 67, 68
- costing 132, 136, 141, 145, 146, 148, 151-156, 158, 159, 177, 187-189, 191, 196, 218, 220, 233, 234, 250, 252, 261-267, 270, 303, 338, 351, 378, 458, 464
- costing net income 156, 158
- costing systems 129-131, 141, 148, 149, 154, 189, 191, 218, 220, 226, 234
 - traditional 175, 189
- costing values 159
- costs 35, 37, 39-41, 45, 46, 88, 94, 101, 113, 131, 140, 161, 179, 240, 248, 336, 393
 - allocated 187, 223, 373
 - assigned 144, 145, 257
 - current 151, 152
 - environmental 273
 - first 152
 - flow of 137, 151, 221, 222, 225, 226
 - full 104, 257
 - handling 233, 266
 - historical 5, 99
 - influence 4-6, 14
 - irrelevant 99
 - joint 108
 - mixed 28, 29, 31, 35, 36
 - organization's 30, 74, 417
 - replacement 382
 - standard variable 343, 348
 - step 28, 29, 35
 - unassigned 257-259
 - unit variable 61, 64
- credit sales 295, 298, 460, 464, 465
- creditors 4, 456, 457, 465, 467, 468
- criteria, least-squares 38
- cushions 465
- customer
 - activity cost 192
 - complaints 387
 - cost hierarchy 42, 43, 80
 - expectations 269, 270, 273
 - profitability analysis (CPA) 79, 141, 145, 175, 178, 191-194

- profitability profile 191
 - service 13, 131, 132, 189, 328, 329
- customers 7-17, 27, 30, 33, 41, 44, 59, 75, 79, 97, 109, 110, 130, 140, 141, 145, 146, 175-177, 191-194, 229, 230, 232, 250, 253, 255-259, 261-266, 269-272, 286, 297, 301, 328, 331, 338, 346, 388, 409-411, 415, 423, 426, 427, 464
 - final 252, 256, 261, 263, 264
 - profitable 79, 191, 193
 - unprofitable 79, 191
- customer's order 136
- cutting 62, 141, 230, 328
- cycle
 - efficiency 233
 - time 231-233, 267, 387
- data warehouse 289
- date 184, 331, 435
- days sales 462, 464, 466
- debt, bad 297, 298
- debt-to-equity ratio 458, 462, 465
- decentralization 377-379
- decision
 - alternatives, competing 96
 - analysis models 111
 - makers, internal 4, 5, 64
 - scenarios 96, 98
- decisions 5-7, 14-16, 32, 34, 39, 59, 60, 76, 95, 96, 98, 99, 105-108, 111, 131, 141, 153, 155, 175, 189, 231, 256, 261, 262, 265, 266, 268, 269, 307, 331, 338, 340, 370, 371, 373, 375, 376, 379, 384-386, 388, 408, 409, 411, 417, 420, 426, 428, 457, 468, 470
- Dell 105, 255, 267
- department
 - costs, direct 187, 220, 221, 224
 - overhead rates 187
 - rates 186, 187
- departmental 188, 232
 - costs 186
- departments 40, 134, 135, 148-151, 153, 180-182, 185-187, 189, 219-222, 224, 226, 227, 231, 232, 254, 259, 261, 263, 271, 290, 305, 332, 334, 369, 379
 - line 12
 - operating 342
- depreciable assets 30, 430
- depreciation 30, 31, 34, 62, 97, 133, 134, 154, 178, 187, 195, 296, 298, 351, 382, 421, 425, 430, 431, 458
 - double-declining balance 430, 431
 - tax shield 430, 431
- design 10, 12, 43, 94, 136, 154, 254, 261, 263, 265, 266, 269, 270, 272, 301
 - specifications 269, 270
- desired profit 66, 67, 71, 72, 252, 257-259, 261
- difference 6, 10, 17, 36, 38, 44, 61, 63, 64, 67, 80, 107, 138, 141, 144, 152, 155, 156, 159, 187, 189, 193, 255, 259, 267, 297, 298, 330, 333, 335, 337-341, 343-346, 348, 351-353, 378, 386, 410, 423, 429-431, 459, 463
- differential analysis 99-102, 106, 108, 423, 425
 - of Predicted Cash Flows 425, 426
 - of Project Cash Flows 424
- differentiation 9, 10
- Digital Communications Company, (DCC) 371, 373
- direct costs 8, 145, 174, 177, 224, 349, 371
- direct labor 42, 43, 62, 75, 106, 111, 132, 133, 135, 140, 151, 174, 177, 178, 220, 234, 303, 304, 334, 335, 337, 340, 342, 427
 - costs 102, 133, 134, 137, 178, 186
 - dollars 343, 427

hours 43, 134, 135, 138, 141, 143, 144, 177, 185, 186, 190, 220, 234, 269, 290, 337, 343, 344
variances 341
direct materials 42, 43, 62, 111, 132, 133, 139, 174, 178, 180, 182, 186, 220, 234, 266, 289, 290, 334, 335, 339, 340, 343
costs 62, 91, 110, 133, 134, 137, 151, 182, 234, 258, 343
direct method 221-224, 226
discount rate 415-418, 423-425, 430, 431, 435, 436, 442
discounted cash flow, (DCF) 107, 420
discretionary funds 305
disinvestment 414-416, 418, 419, 421, 425, 426, 428, 429, 432-434, 441, 443, 444, 446, 451, 454
disposal value 97, 99, 421, 423, 425
distributors 62, 63, 101, 102, 255, 331
division
income 382
managers 331, 378, 381-383, 385
divisional autonomy 375, 376, 378
divisions 76, 112, 149, 219, 259, 271, 331, 332, 369-371, 373-385
operating 373, 381, 382
supplying 377, 378
dollar
amounts 180, 181, 412, 462, 469
sales volume 60, 65, 71, 74
dollars 7, 30, 69, 71, 78, 135, 233, 269, 271, 290, 291, 295, 302, 305, 333, 435, 458, 469
dots 9, 37, 38
Dye Division 384, 385
Eagle 72, 73
earnings 5, 7, 16, 64, 65, 71, 99, 155, 191, 329, 331, 379, 465-468
economic value 379, 383, 384, 386
economic value-added, (EVA) 383-385, 388
Elektra, Inc. 96-98, 100, 425
employees 5, 7, 11, 14-17, 26, 29, 31, 32, 42, 61, 133, 136, 137, 145, 176, 180, 221, 222, 231, 256, 261-263, 267-272, 288, 289, 304, 306, 307, 328, 329, 337, 340, 341, 347, 412, 414, 420
group of 137
receiving 180, 181
room 180
ending balances 141, 144, 152, 460
ending inventory 128, 141, 151, 152, 155, 156, 234, 295, 301, 302, 464
desired 296
ending work-in-process inventory 148
engineering resources 221, 222, 225, 226
entities 252, 255, 256
equations 31, 35-39, 51, 62, 63, 65, 158, 380, 435, 436, 438
general 65, 462, 463
equipment
new 7, 195, 426, 427
replacement decision 96, 97, 99
equity 4, 66, 383, 457, 463, 465-467
equivalent units 148, 149, 151, 152
of materials 151
ethics 4, 16, 17, 306, 307
evaluating alternatives 158
excess capacity 104, 105, 109, 193, 376-379
expected cash flows 413, 414
expenditures 99, 265, 271, 272, 290, 296, 331, 344, 412-414, 419, 426
expenses 4, 10, 59, 131, 132, 145, 154, 155, 159, 234, 296, 306, 330, 374, 381, 463, 466, 467

- external standards 6
- fabric 302
- Facility-level activity 43, 44
- facility-level costs 43, 58, 78-81
- Factory overhead 133, 177
 - fixed 155
- failure costs
 - external 270-272
 - internal 270, 272
- FedEx 13, 30, 79
- files, raw materials inventory 137
- final product 3, 42, 61
- Finalizing the Budget 300
- Financial Executives Institute, FEI 420
- financial leverage 467
- Financial and Managerial Accounting 6
- financial measures 5, 233, 385, 456, 459
- financial performance 159, 328, 329, 332, 335, 345, 347, 352
- financial statement analysis 456-460
- financial statements 4, 5, 71, 131, 145, 190, 233, 303, 456-460, 469
 - budgeted 293, 299
- finished goods 42, 62, 130, 133, 138, 143, 151, 231, 233, 301, 304, 346
 - inventory 130, 133, 137, 138, 141, 143, 144, 151, 152, 158, 159, 231
- Finished Goods Inventory to Cost of Goods Sold 138, 140, 141
- finished products 42, 62, 130, 132, 133, 136, 343
- Finishing Department 180, 183
- firms 9, 13, 27, 58, 59, 76, 94, 105, 129, 135, 159, 178, 234, 250, 256, 286, 376, 384, 387, 420, 457-459, 464, 466, 470
- first-in, first-out, (FIFO) 152, 458
- fixed assets 104, 259, 382
- fixed costs 28-31, 33, 35, 36, 39, 43, 59, 61, 62, 65, 67, 68, 71, 74-76, 102, 103, 154-156, 158, 159, 226, 227, 257, 258, 302, 334, 346, 347, 352, 373, 377, 378, 467
 - annual 72
 - committed 33-35
 - covering 63-65, 71
 - direct 373
 - discretionary 33-35
 - high 58, 59, 67, 76
 - monthly 73
 - total 28, 29
- fixed expenses 156
- fixed manufacturing
 - costs 62, 158, 234, 303, 348, 375, 378
 - overhead 62, 106, 134, 155, 156, 158, 351
- fixed overhead 155, 303, 338, 345, 351
 - actual 345, 351
 - budget variance 345, 351
 - budgeted 345, 351
 - total 345, 351
 - variances 335, 345, 351
- flexible budget cost 335, 337, 339, 341, 343
- flexible budgets 333-337, 340, 345-347
- flexible manufacturing systems, (FMS) 233, 426, 427
- food 14, 28, 60, 297, 333
- for-profit organizations 7, 60, 66, 69, 74, 97, 109, 256, 293, 294, 424, 430, 465
- Ford Motor Company 218, 368
- fork 42, 43
- functional 157
- functional income statements 63, 64, 78, 155, 303

- future value 435
- general and administrative expense budget 296, 297
- general distribution 78, 80
- general ledger accounts 137, 142
- General Motors, (GM) 17, 218, 219, 250
 - employees 17
- generally accepted accounting principles, (GAAP) 4, 6, 128, 154, 370, 383
- GenTech Division 375-378
- goals 2, 3, 7, 8, 10-12, 17, 37, 67, 99, 110-112, 178, 194, 229, 231-233, 235, 250-252, 254-256, 268, 272, 293, 304, 307, 330, 347, 370, 371, 388, 412, 462
 - long-range 411, 423
- goods 13, 30, 47, 64, 75, 78-81, 84, 93, 94, 105, 126, 130, 131, 133, 141-143, 147, 148, 152, 154-159, 161, 162, 166, 168-173, 191, 193, 195, 201, 232, 233, 235, 239-241, 245, 259, 271, 276, 281, 282, 286, 294, 295, 299, 301-303, 313, 314, 317-320, 323, 347, 348, 352, 353, 362, 363, 368, 370, 374-376, 379, 399, 400, 461, 462, 464, 465, 469-474, 476, 478-480
 - incoming 180
 - sale of 97
 - sold 133, 137, 138, 140, 141, 144, 145, 234
- Gore-Tex fabric 138
- government 7, 44, 80, 107, 290, 424
- Great Lakes 192
- grocery 253-255
- gross margin return on inventory investment (GMROI) 233
- gross profit 141, 155, 191, 192, 328, 458, 469
 - margin (GPM) 460
 - margin, (GPM) 27, 235, 460
- Grounds Department 221
- Hewlett-Packard (HPQ) 254, 255, 266, 267, 342
- hierarchy 43, 44, 78, 289
- high-low method 38, 51, 343
- high-technology products 265
- horizontal analysis 459, 460, 462, 468-470
- horizontal axis 28, 67, 68
- hours, standard 341, 351
- identifying activities 179
- identifying relevant costs 96
- income 74, 75, 102, 154-156, 234, 297, 352, 371, 379, 380, 382-384, 388, 430, 431, 465, 467
 - statements 4, 5, 63, 72, 128, 131, 142, 143, 145, 154-158, 234, 333, 352, 353, 370, 371, 373, 458-460, 462, 467, 469
 - statements, budgeted 299
 - statements, multilevel segment 371
 - statements, total company 371
 - statements, traditional contribution 78
 - taxes 60, 69, 297-299, 430, 431, 465
- incremental approach 290, 291, 294, 305
- Incremental Investments 429
- increments 290, 299
 - varying 31, 256
- indirect costs 145, 174, 175, 178, 191, 220, 224, 236, 371
- indirect department costs 220
- individual customers 44, 191
- individual products 5, 73, 256, 259, 459
- industry
 - benchmarks 469, 470
 - norms 457, 459, 460
- inflation 291, 382, 458
- initial investment 413-416, 419-424, 428, 430, 440, 441

- phase 412-414
- Ink Division 384, 385
- inputs, budgeted 289, 290
- inspection 97, 194, 195, 231, 233, 263, 269, 273, 290, 343, 426
- Institute of Management Accountants, (IMA) 17, 268
- Intel 105, 268, 269
- interdepartmental services 224-226
- interest 17, 34, 44, 65, 78, 267, 268, 287, 299, 379, 412, 435, 438, 456, 457, 465-467
 - expense 465-467
 - rate 286, 299, 306, 415, 435, 436, 467
- internal rate return, (IRR) 416, 417, 428, 440-442
 - proposal's 417, 442
- internal transfers 375, 378, 379
- International Business Machines, (IBM) 35, 44, 342
 - products 405
- International Organization for Standardization, (ISO) 272, 273
 - 9000 Certification 272
 - 14000 Certification 273
- Internet 8, 59, 255
- inventories 3, 5, 15, 16, 111, 130-132, 141, 144, 152, 154-156, 158, 159, 191, 219, 229, 231-235, 265, 269, 288, 293, 296, 297, 300-302, 331, 338, 347, 382, 421, 458, 460, 462, 464
 - reduced 229, 230
 - reducing 111, 233
 - total 296
- inventory
 - accounts 137, 141, 234
 - costs 130, 131, 137, 234
 - management 136, 229, 232, 269, 426, 464
 - production 229
 - turnover 233, 267, 462, 464, 466
 - turnover ratio 233, 464
 - valuations 154, 155, 158, 159, 458, 459
- Inventory Costs in Various Organizations 131
- investment 3, 5, 9, 13, 27, 34, 259, 379, 381-386, 410, 413, 415, 417, 420, 421, 423, 426-428, 430-432, 436, 438, 440, 441, 457, 467
 - base 380-384
 - center 332, 333, 374, 379, 380, 383
 - center asset base 380-382
 - center income 380, 381, 383
 - criterion 421, 428
 - decisions 423, 436
 - exclusive 423, 428
 - proposals 412, 417, 418, 422, 423, 428, 440
 - tax credit 431, 432
 - turnover 380, 381
- job
 - cost sheets 136-138, 141, 145, 148, 151
 - costing 138, 145
 - costing in service organizations 145
 - costs 136, 141, 145
 - order 146, 220
 - production 136
- joint product decisions 108
- just-in-time, (JIT) 178, 229, 231-234, 254
 - inventory management 229
 - inventory system 234
- Kaizen 250, 266, 267
- key performance indicators 386-388

- labor 107, 132, 133, 136, 145, 152, 176, 177, 185, 186, 195, 234, 302, 334, 338, 341-343, 414, 427
 - costs 195, 337, 340, 347
 - costs, indirect 137
 - hours 109, 145, 183, 185-187, 266, 338, 341, 342, 427
 - rate variance 341, 342
- last-in, first-out, (LIFO) 382, 458
- laws 2, 4, 16, 17, 69
- Lean Enterprise Institute, (LEI) 230
- lean production 229, 230, 232, 234, 235, 254
 - environment 235
 - and JIT 233, 234
 - performance report 235
- least-squares regression 38, 39, 63
- less variable costs 76
- levels
 - second 253, 371
 - third 254, 371
- liabilities 463
 - current 304, 383, 384, 462-464, 468
- life
 - cycle costs 252, 265, 268-270, 273, 424
 - product's 266
- limited resources 109-111
- linear algebra methods 226
- lines 11, 12, 28, 38, 143, 222, 263, 299, 300, 331, 370, 371, 411, 423, 430, 459
- loans 297, 299
- logistics
 - inbound 179, 180, 183
 - outbound 179
- loss 4, 16, 33, 65, 67, 68, 75, 98, 99, 141, 191, 331, 377, 378, 382, 414, 415, 465, 467
 - area 68, 70
- Lowe's 72, 328
- machine
 - hours, total 186
 - operations 137
 - setups 178, 196
- machinery 149, 342
- machines 15, 20, 31, 43, 49, 62, 96-101, 104, 111, 114, 117, 122, 130, 136, 137, 178, 179, 186, 188, 201, 207, 210, 211, 217, 230, 271, 282, 338, 342, 361, 365, 425, 451, 452
- machining
 - department 183
 - and finishing departments 179, 182, 183
- Maine Division 380, 381
- maintenance costs 13, 41, 269
- management
 - accountants 80, 98, 194, 412
 - accounting 289
 - corporate 375
 - decisions 5, 141, 342
 - financial 194, 413
 - help 79, 273
 - plans 334
 - team 3, 388
- manager behavior 288, 304
 - and expected cash flows 414
- managerial accounting 5
- managerial accounting and goal attainment 10
- Managerial Decision 16, 40, 46, 76, 81, 98, 114, 146, 159, 189, 226, 236, 266, 305, 344,

- 383, 413, 442
- managers
 - department 305
 - lower-level 305, 306, 330, 337
 - operating 288, 289
- manufacturing
 - cost budget 301-304
 - costs 15, 41, 42, 131, 133, 135, 151, 154, 185, 191, 258, 259, 263, 270, 330, 334
 - costs, current 152, 156
 - costs, standard variable 348
 - operations 43, 136, 137, 273
 - organizations 15, 43, 130, 131, 143, 152, 176, 179, 195, 231, 232, 258, 300, 301
 - overhead 42, 132-135, 137, 138, 143-145, 176, 178, 185, 186, 234, 302, 304, 343
 - overhead costs 133-135, 140, 151, 177, 186, 234, 427
 - procedures 257, 265
 - process 104, 136, 148, 149, 186, 190, 194, 220, 263, 267
 - specifications 136, 269, 270
 - supplies 133, 137-139
- marginal costs 31, 32, 256, 379
 - high 31, 32
- market 6, 9, 40, 59, 80, 94, 95, 105, 189, 250-252, 259, 261, 263, 264, 266, 287, 294,
340, 346, 368, 376, 379, 380, 387, 458
 - prices 252, 376, 378, 384, 415, 468
 - segments 44, 80, 81
 - value added, (MVAs) 40, 384, 417
- markup 141, 145, 257-259, 261, 377, 378
 - additional 257
- master budget 293, 299-301
- materials 15, 106, 108, 132, 136, 137, 139, 141, 145, 151, 152, 177, 181, 230, 231, 234,
251, 257, 266, 269, 270, 302, 304, 306, 334, 338-341, 414, 458
 - bill of 136
 - costs 106, 141, 151, 152, 235, 266, 306, 340, 343
 - costs, actual 339
 - costs, raw 176
 - indirect 187, 220, 343, 344
 - inventories 230
 - inventories, raw 62, 130
 - price variance 338-340
 - quantity variance 339, 340
 - requisition form 137
- Maytag 128, 195, 197
- McMillan Company 334, 337, 339, 341, 343, 345, 346, 351-353
- measurement base 343, 344
- median 384, 470
- merchandising organizations 43, 130, 133, 142, 301
- Micro Systems Co 149-151
- minimum
 - level approach 289-291
 - return 381, 383, 384, 418, 438
 - return, company's 385
- missions 2, 3, 7-9, 197, 330, 370
 - organization's 7, 8, 197
- mixing 185-187, 222
- Mobile Yogurt Shoppe 414-417, 419, 421, 423, 424, 430, 431, 441, 442
- money, time value of 411, 413, 415, 419, 421, 422, 425, 430, 435
- monthly profits 66, 102, 103
- monthly sales 102
- monthly volume 73, 155
- multi-level contribution income statement 78, 80

- multiple changes in profit plans 102
- multiple constraints 110
- Nardelli 329, 347
- National Division 371, 373
- net
 - cash inflows 108, 420, 421, 423, 424, 430, 438
 - income 5, 75, 155, 158, 299, 373, 421, 422, 465-468
 - income, actual 352
 - positive 415, 423, 424, 428, 431, 442
 - present value 415, 416
 - project's 415, 416, 424
 - sales 235
 - sales volume variance 348
- net-of-tax interest expense 466
- Netflix 58, 59
- new machine 97, 98, 100, 425, 427
- non-value-added activities 194, 195, 233, 263, 426
- observations 35-41, 343
- one-time order 103, 104
- Oneida Silversmiths 42, 43
- operating activities 5, 294
- operating conditions, normal 37, 39, 40, 341, 343, 462
- operating costs 11, 14, 15, 269, 413, 423, 424
 - annual 268
- operating expenses 155, 159, 189, 332, 381, 414, 458
- operating income 72, 381-383, 469, 470
- operating leverage 74, 75
 - ratio 75
- opportunity costs 99, 104, 106-108, 376, 378, 383
- order 7, 14, 15, 40, 44, 79, 80, 103-105, 107, 109, 112, 136, 146, 178, 180, 192, 194, 195, 233, 234, 262, 346, 376, 379, 387, 408, 409, 416
- organization 4-12, 14, 15, 30, 33-35, 42-44, 61, 75, 80, 97-99, 107, 109, 110, 130, 131, 134, 135, 145, 175, 177-179, 184, 187, 191, 193, 194, 219, 222, 230, 233, 252, 254-256, 258, 261, 263-269, 271-273, 288-291, 293-296, 299-301, 304, 306, 307, 329-333, 337-339, 345, 351, 352, 370, 374, 375, 381-383, 385, 386, 388, 410-412, 417, 418, 427, 428, 430, 457-459, 462, 463, 466
 - chart 11, 331
 - civic 287
 - large 221, 222, 412
 - not-for-profit 7, 60, 290, 413, 424
 - plans 296
 - professional 17, 268
 - structures 331, 370
- organizational cost drivers 14-16, 28
- organizational goals 109, 300, 307
- organizational performance 131, 387
- organization's goals 5, 7, 8, 304, 412, 462
- Outdoor Rainwear 138-141
- outlay costs 97-99, 376
- outsource 96, 105-107, 109
- outsourcing 9, 94, 95, 105, 107, 256
 - decisions 105
- overapplied 143
- overhead 42, 133-135, 144, 152, 174, 177, 189, 234, 343, 378, 427
 - actual 135
 - costs 134, 135, 145, 152, 177, 186, 187, 290, 343, 427
 - costs, actual 144
 - costs, direct department 187
 - costs, fixed 155, 234, 345, 351

- costs, standard variable 343, 344
- costs, total manufacturing 134, 144
- items, fixed 345, 351
- rate, plantwide 187, 189, 220
- rate, predetermined manufacturing 134, 135, 143
- rate, standard fixed 351
- underapplied 143, 144
- Oxford 471-474
- Pacific territory 373
- packages 109, 253
- packaging department costs 37-39
- Paint Division 384, 385
- painting 108
- panel 371, 373
- paperboard 253
 - packages 253, 254
- participation budget 337
- patient-day 153
- patients 35, 153
- payables 137
- payback 419-422
 - period 413, 419-422
 - period, maximum 419, 421, 423
- payments 4, 293, 296, 298, 301, 302, 304, 344, 457, 465
- performance 12-15, 26, 131, 190, 193, 234, 235, 267, 268, 270, 307, 328, 330, 333-336, 346, 349, 351, 370, 380, 384-386, 388, 389, 457-460, 464, 466-470
 - assessment 330
 - company's 469
 - evaluation 232, 288, 333, 335, 385, 466, 469
 - measurement 470
 - measurement systems, comprehensive 385, 386
 - measures 233, 333, 375, 386, 464, 468
 - organization's 387, 388, 457, 458
 - reporting 234
 - reporting and organization structures 331
 - reports 10, 12, 111, 234, 235, 266, 267, 306, 330, 332, 333, 335, 336, 342, 345, 353
 - reports, financial 329, 330, 333, 334, 345
- period
 - costs 131, 132, 155, 156, 158, 159
 - previous 41, 152, 290, 386, 456, 459
- perspective, value-added 255, 256
- Pizza Hut 28, 30
- placing purchase orders 181
- planning 5, 11, 12, 59, 60, 66, 101, 231, 269, 288, 302, 305, 306, 330, 333, 337, 380, 411, 427
- plans 2, 11, 12, 15, 60, 66, 67, 69, 78, 94, 252, 268, 288, 289, 299, 306, 329, 330, 332, 344, 346, 377, 409
- plant manager 307, 344
- plantwide rate 185, 187
- Postal Service, USPS 13, 30
- predetermined overhead rate 135, 138, 234, 302, 351
- predicted cash flows 414, 416, 425, 426
- predicting differential costs and revenues for high-tech investments 426
- present value
 - factor 415, 436, 438, 441
 - index 428-430
 - model 423, 430
- present value, (pv) 435
- president 11, 30

- prevention 271-273
- price variance 337, 339, 340, 344
- price/cost 13
- prices 8, 10, 13, 32, 40, 41, 96, 109, 145, 154, 189, 230, 233, 234, 250, 252, 256-259, 261, 263, 265, 266, 269, 287, 306, 328, 331, 337, 339-341, 343, 345, 346, 351, 375-379, 458
 - actual 339
 - budgeted selling 345, 346, 348
 - cost-based 257, 259, 261
 - dual 378
 - external 376, 379
 - initial selling 258, 261, 265
 - negotiated 378
 - standard 337, 339, 340, 343
- pricing 178, 184, 190, 252, 256-259, 261, 378
 - decisions 256, 258
- printers 32, 235
- printing 32, 136
- process 9, 11, 12, 40, 66, 94, 96, 107-110, 128, 130, 141, 148-154, 175, 178, 179, 181, 186, 187, 191, 193-197, 218, 220, 224, 229, 231, 253, 254, 257, 262-264, 266, 269, 273, 288-291, 293, 304, 305, 332, 338, 339, 410, 426, 456
 - costing 148
 - costing in service organizations 152
- processing 15, 80, 108, 150, 153, 191, 192, 231, 269, 377
 - time 231-233
- Procter & Gamble 232
- producer 131, 253, 261, 368
- producing departments 220-224, 226
- producing goods 176, 185, 220
- product
 - cost components 132, 133, 234
 - cost system 137, 141, 218
 - costing 234
 - costs 5, 131-133, 138, 141, 145, 149, 155, 158, 189, 190, 196, 219, 234, 378
 - costs, direct 178, 220
 - costs, indirect 178, 220
 - costs and period costs 131, 132
 - costs, total 148, 176, 186, 188
 - designs 6, 261, 265, 426
 - development 255, 261, 262, 266, 290
 - differentiation 306
 - differentiation, strategy of 9
 - lines 9, 110, 218, 271, 333, 369, 371, 381, 384, 462
 - lines, new 460, 462, 463
 - managers 373
 - margin 373
 - mix 74, 109, 110, 131, 190, 458
 - pricing 13, 175, 256, 257
 - profitability 131, 184, 189, 193
 - quality, increased 195, 229, 230
 - sales 76
- production
 - actual 176, 234, 334, 335
 - budget 301-303
 - budgeted 234, 351
 - capacity 33, 97, 103, 104, 106, 300, 352
 - components 337
 - cost structures 176
 - costs 132, 158, 218

- current 229, 410
- departments 186, 220, 223, 224, 330, 334, 335, 348, 353
- employees 15, 42, 62, 133, 137, 176
- environment 130, 136, 177, 190
- equals sales 156
- facilities 132, 133, 136, 190
- files and records 137
- job order 136
- level 345, 351
- manager 40, 338
- orders 136, 137
- personnel 136, 234, 351
- procedures 6, 176, 272
- processes 132, 135, 151, 218, 229, 235
- report 149-151, 154
- report, cost of 149-152
- scheduling 136, 137
- supervisors 133, 137
- units 134, 386
- productive capacity 104, 425
- productivity 17, 267, 269, 272, 307
- products 2, 5, 6, 8-11, 13-16, 26, 30, 39-43, 60-62, 65, 66, 72, 74-76, 81, 95, 96, 99-101, 105, 107-111, 128-138, 141, 146, 148, 149, 151, 154, 158, 159, 174-178, 181, 184-195, 218, 220-222, 224, 226, 229-235, 251-259, 261-271, 273, 290, 293, 306, 331, 336-342, 371, 373-376, 378, 380, 415, 423, 427, 458, 459, 469
 - cost of 128, 175, 187, 229, 230
 - joint 107, 108
 - manufacturing of 131
 - marketing of 251, 252
 - multiple 41, 61, 78, 134, 186
 - new 5, 6, 9, 12, 251, 259, 261-264, 266, 267, 272, 302, 306, 368, 387, 410, 427, 469
 - nonconforming 270
 - physical 130, 131
 - short 10, 265
 - single 60, 61, 63, 72, 107
 - specialty 10
 - traditional 185, 234
 - unit of 42, 134, 136, 302, 336, 340
 - various 178, 186, 187, 218
- profit
 - center 332, 333, 345, 347-349, 379
 - formula 61, 64, 66, 69, 257
 - line 68
 - maximization, short-run 109, 110
 - motive 7, 131
 - planning 65, 66, 69
 - plans 66, 96, 102
- profit-volume graph 67, 68
- profitability 2, 7, 10, 13, 15, 16, 44, 58, 61, 76, 78, 81, 146, 159, 179, 184, 192, 252, 254-256, 269, 272, 370, 377, 415, 457, 465, 467, 468
 - analysis 59, 60, 78, 79, 81, 192, 457
 - ratios 192, 468
- profits 3, 7-10, 44, 58-69, 71, 74-76, 78, 79, 96, 104, 111, 131, 136, 145, 155, 191, 192, 252, 255-257, 259, 261, 266, 269, 297, 328, 329, 331, 333, 347, 373, 374, 376, 377, 382, 415, 421, 422, 456, 459, 465-467
 - annual 7, 257, 259
 - cumulative 192
 - division's 331, 375
 - increased 190, 254, 269

- operating 72
- short-run 110
- zero 68, 377, 378
- project cash flows 423, 424
- projects 44, 95, 174, 251, 259, 262, 264, 290, 306, 385, 386, 410, 412-417, 419-424, 428-431, 435, 441
- proposal 304, 375, 411, 413, 414, 416, 419-425, 427-430, 441, 442
 - acceptable 428, 429
- purchase
 - budget 303
 - orders 15, 40, 179-182, 189, 254
 - price 32, 97, 98, 269
- purchased raw materials 62, 137
- purchasers 231, 346
- purchases 4, 98, 182, 192, 194, 253, 256, 268, 286, 293-296, 298, 302, 303, 340, 375, 376, 378, 411
 - budget 295, 296, 301, 302
- purchasing department 179-182, 412
- Pure Water 192
- qualitative considerations 105
- quality 6, 8, 13, 27, 107, 128, 190, 196, 231, 235, 263, 264, 266, 267, 269, 270, 272, 273, 287, 332, 340, 342, 375, 412
 - cost information 271
 - cost reports 271
 - costs 268, 270-273
 - costs, total 272
 - improvement program 271, 272
 - problems 111, 231, 233, 269-272
 - product 27, 269, 270, 273
- quantity 15, 28, 134, 136, 137, 177, 178, 234, 337, 339-341, 343, 344, 351
- quarter 16, 60, 298-300, 306
 - first 219
 - second 293, 294
- rankings 291, 428, 429
- rate 41, 134, 137, 141, 145, 187, 235, 332, 337, 351, 383, 415, 421, 423, 430, 435, 442
 - dual 226
 - fixed 467
- ratio 5, 65, 233, 382, 460, 463-468
 - current 462-464, 468-470
 - financial 300, 468
 - price earnings 468
- raw materials 15, 62, 129-131, 133, 137-139, 176, 179, 232-234, 252, 261, 295, 301, 302, 340, 342
 - basic 6, 252
 - converting 42, 62
 - Inventory 137
 - primary 42, 62, 133, 137
 - purchases of 302, 304
 - units of 134, 339
- receivables 293, 297, 462-466
- reducing finished goods inventory 231
- reducing work-in-process inventory 231
- reductions, predicted 427
- regression analysis
 - least-squares 38, 39
 - multiple 39, 40
 - simple 39
- regular customers 104, 105
- reject 96, 104, 105, 384, 385, 423, 424

relationships 11, 28, 29, 35, 39, 41, 59, 60, 64, 67, 71, 137, 156, 158, 182, 183, 192-194,
226, 231, 232, 254, 255, 269, 288, 290, 297, 333, 346, 380, 384, 440
relevant costs 96, 97, 99, 100, 375, 376, 378, 417, 425
relevant range 31, 33, 48, 61
remote contacts 192
repackaging 192
repaid 294, 299
repayments 299
Research Insight 5, 10, 32, 40, 66, 105, 159, 178, 230, 289, 384, 387, 420
residential division 370
residual income 379, 383-385, 457
resources, bottleneck 111
responsibility 7, 11, 16, 95, 137, 231, 262, 269, 329-333, 340, 348, 370, 371, 375, 457
 accounting 330
 centers 330, 332, 333, 352, 353, 370, 374
restaurant 14, 15, 30
retirement 66
return
 accounting rate of 413, 419-422, 424
 gross margin 233
 internal rate of 386, 416, 417, 419, 423-425, 428, 430, 440, 441
 on investment, (ROI) 379-386, 388, 457
 on investment, (ROI), division's 381, 385
 models, internal rate of 413, 422-424, 430
return-on-sales 380, 381
return, rate of 436
revenue
 centers 195, 330, 332, 333, 345-347, 349
 variances 345-347
revenues 4, 60, 61, 67, 69, 71, 72, 78, 96-99, 103, 107-109, 128, 155, 174, 194, 257, 289,
293, 330, 333, 345-348, 352, 371, 373, 374, 376, 381, 382, 386, 408, 410, 423, 426,
430
 marginal 256
rework 233, 269
sales
 budget 293-295, 302, 347
 daily 464, 465
 department 296, 346-349, 353
 department's performance 347
 dollars 35, 71-73, 78, 192, 269, 295, 466, 467
 exceed production 156
 forecast 286, 287, 306
 increased 347, 386, 469
 incremental 426, 427
 mix 60, 61, 71-74
 mix analysis 72, 74
 mix, current 73
 month's 296
 orders 15, 44, 78
 price 140, 297, 345, 346
 price variance 345, 346, 348
 revenue 30, 65, 71
 revenue, dollar of 65, 71
 revenue, total 30, 64
 territories 462
 total 155, 174, 192
 volume 30, 63-67, 69, 72, 75, 78, 79, 104, 256, 269, 272, 290, 333, 334, 346, 348
 volume, actual 345, 347
 volume, break-even 65, 68, 73

- volume, break-even unit 65
- volume, budgeted 345
- volume, revised break-even 73, 74
- volume variance 345, 346, 349
- year's 6, 16
- salvage value 97-99, 414
- sanding 108
- scatter diagrams 37-39, 41, 343
- scenario 224, 379
- Seattle Metal Crafters 179, 184
- securities 133, 220
- segment
 - income 373
 - income statements 371, 373
 - margins 373
 - reports 370, 371, 373
- segments 9, 30, 44, 80, 81, 332, 333, 369-371, 373, 374, 382, 384
- seller 13, 252, 254
- selling 2, 8, 62, 63, 66, 103, 104, 130, 131, 141, 154, 155, 174, 192, 219, 253-255, 258, 259, 373, 375, 378, 468
- selling expense budget 296, 301
- selling expenses 294, 296, 298, 347-349, 376, 377
- selling price 40, 60-62, 64, 71, 73, 97, 102, 104, 108, 145, 156, 255-257, 261, 295, 345, 346, 415, 458
- service
 - costs 145, 222
 - department cost allocations 219-223, 225, 226
 - department costs 220-224, 226
 - departments 220-226, 332, 379
 - organizations 60, 74, 130, 131, 145, 152, 153, 301
- services 5-8, 10-14, 30, 32, 33, 40-42, 59-61, 65, 74, 75, 94-97, 99, 100, 105, 107, 109, 110, 130-132, 134, 137, 145, 146, 152, 153, 158, 174, 176, 177, 179, 181, 184, 185, 187, 190, 191, 194-196, 220-222, 224-227, 230, 251, 252, 255-259, 261-263, 266, 267, 269-271, 273, 286, 287, 289-291, 293, 294, 301, 306, 331, 332, 335, 337, 345, 351, 374, 376, 378, 379, 410, 423, 424
 - amount of 221, 224
 - interdepartment 221, 222
 - student 223
- setup costs 15, 231, 338
- setups 43, 178, 179, 194-196, 231, 232, 263
- shareholders 467, 468
- shipments 15, 36-39, 62, 234, 387
- Sigma 332
- simplified recordkeeping 234
- single constraint 109
- single product decisions 107
- Sirius 75
- sites 94
- slope 28, 29, 31, 32, 38, 68, 71
- small businesses 297, 370, 419, 420
- Southwest Airlines 175
- special order 96, 104, 105, 259
- specifications, functional 269
- square
 - footage 223
 - yards 302, 304
- staff departments 12
- Staff Organization 12
- stamping 42, 43

- standard cost
 - variance analysis 337, 352
 - variances 337
- standard costs 195, 235, 302, 303, 336-338, 340, 378
- Standard Costs and Performance Reports 336
- standard price, (SP) 337, 339, 340, 343
- standard quantity 337, 339
- standard rate 341, 342, 344, 351
- Standard rate (SR) 341, 342, 344, 351
- standard variable overhead rate per pound, (SRP) 343
- standards 270, 272, 273, 330, 334, 336, 337, 339-343, 459, 460
- state 27, 369
- statement of cost of goods manufactured 143, 301
- Statement of Cost of Goods Manufactured 142, 143
- station 231
- statistical print production management (SPPM) 141
- Statistical print production management, (SPPM) 141
- step method 223, 225, 226
- stock 159, 296, 468
 - preferred 417, 467, 468
- stockholders 331, 456, 457, 465, 467
- storage area, in-process 231
- stores 14, 15, 58, 266, 287, 329, 368
- straight-line depreciation 430-432
- strategies 2, 3, 7-12, 27, 185, 189, 218, 229, 255, 257, 270, 291, 328-331, 370, 373, 386, 388, 411
 - differentiation 8, 10-12
- students 108, 153, 223, 305
- subsequent cash flows 428
- sunk costs 98, 107, 108
- suppliers 10, 15, 17, 107, 159, 180, 229, 232, 233, 254-256, 261, 264, 273, 376, 378, 379, 459
- supply chain 264
- support services 187, 220-222, 225
 - department 221
- system 30, 131, 141, 154, 175, 177, 190, 195, 219, 229, 231, 234, 256, 259, 267, 273, 289, 306, 329-332, 337, 338, 342, 371, 373, 388, 427, 457, 462
- table approach 415-417, 440
- target
 - cost 252, 261, 263, 266, 267, 269
 - costing 261-263, 265
 - profit 256, 333
- task desks 39
- tax rate 69, 383, 384, 430, 431
- taxable income 69, 99, 383, 430, 465
- taxes 69, 74, 75, 80, 195, 298, 383, 430-432, 465, 466
- telephone companies 40
- territories 371, 373
 - geographic 371, 373, 381
- territory margins 373
- theory 110-112, 384, 420
- three components of product costs 132
- tickets 60, 61
- top management 5, 304, 306, 307, 371, 379, 383, 412, 457
- total cost
 - approach 424
 - equation 31, 62
- total costs 28-36, 39, 40, 42, 43, 60, 61, 65, 67, 72, 99, 133, 143, 148, 149, 151-153, 155, 178-180, 182, 186, 222, 224, 234, 235, 254-256, 265, 268, 269, 464

- total liabilities 465, 467
- total manufacturing costs 41, 42, 271
- total mixed costs 28
- total product 179
- total profits 68, 99, 191, 192
- total revenues 60-63, 65, 67, 68, 223, 256
 - line 68, 70
- total step costs 28
- total variable costs 28, 36, 39, 63, 64, 67, 258
- Toyota Motor Corporation 219
- track 4, 13, 34, 153, 221, 222
- traditional performance
 - measures 232
 - report 235
- transactions 463
- transfer
 - price 374, 376-379
 - price, negotiated 378
 - pricing 370, 374, 376, 377, 379
- transportation costs 30
- Trekpacks 302, 303
- unit
 - contribution margin (UCM) 64, 65, 67, 68, 73, 102
 - costs, standard 336, 337
- unit-level activities 80
- unit sales 39, 60, 64, 67, 71, 294
 - mix 72, 73
 - volume 61, 66, 69
- United Parcel Service, (UPS) 13
- United States Postal Service, (USPS) 13, 30
- units
 - additional 31, 103, 109, 156, 256
 - common size 469
 - defective 231, 269
 - of final product 42
 - finished 149, 151, 231
 - organizational 11, 259, 267, 289, 290, 330, 332
 - of product 41, 42, 134, 341
 - total 30, 74, 150, 158
 - of work 14, 15
- unloading 180, 181
- unpacking 180, 181
- useful life 97-99, 425
- using standards for direct materials 339
- value
 - base 396
 - chain 132, 133, 229, 233, 251-256, 261, 330, 427
 - chain analysis 6
 - chain perspective 254-256
 - residual 414, 415
 - streams 235, 236
- value-added activities 194, 195
- variable
 - cost elements 28, 29, 35
 - cost ratio 71, 72
 - costing 154, 155, 157, 158
 - costingcComparisons 164, 165, 170
 - costs 28-31, 33-36, 39, 62, 71, 72, 74, 102-104, 155, 156, 158, 159, 226, 227, 258, 259, 334, 343, 345, 346, 351, 373, 376-379

manufacturing costs 158, 234, 258
manufacturing overhead 62, 111, 343
overhead 303, 338, 339, 342, 343, 345, 351
overhead costs 343, 344
overhead efficiency variance 343
using 303
variances 234, 330, 333, 337, 338, 341-343, 346, 349, 351-353, 380
vendors 230-232, 234, 254, 256, 257, 263, 266, 267, 269, 302, 331, 379
verifying purchase order 181
vertical analysis 459, 460
vertical axis 28, 33, 67, 68
VitaDrink 185-190
VitaFruit 185-188
VitaVeg 185-188
Vizio 26, 27
Whirlpool Corporation 128, 264
Womack 230
work-in-process 133, 137, 138, 144, 148, 151, 152
 ending 151, 152
 to finished goods inventory 138, 143, 151
 inventory 130, 133, 135, 231, 232
work tickets 137
workers 132, 145, 184, 229, 231, 255, 342, 343
working capital 414, 421, 463
workstations 15, 43, 111, 194, 231, 233, 426
XM 75

[Created with **TExtract** / www.Texyz.com]