0 Overview

Budget:

Controlling:

Planning:

Decision making:

Financial accounting:

Managerial accounting:

Performance report:

Segment:

Strategy:

1 Cost concept

Activity base:

Administrative cost:

Selling cost:

Common cost:

Differential cost:

Incremental cost:

Direct cost:

Direct labor:

Direct materials:

Prime cost:

Indirect cost:

Indirect labor:

Indirect materials:

Manufacturing overhead:

Variable cost:

Fixed cost:

Discretionary fixed cost:

Committed fixed cost:

Mixed cost:

Period cost:

Product cost(Inventoriable cost):

Sunk cost:

Contribution margin:

Contribution approach:

Cost behavior:

Cost structure:

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Absorption costing:

Allocation base:

Cost driver:

Predetermined overhead rate:

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Break-even point:

Contribution margin ratio:

Cost-volume-profit graph:

Degree of operating leverage:

Incremental analysis:

Target profit analysis:

Margin of safety:

Operating leverage:

Sales mix:

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Segment margin:

Traceable fixed cost:

Variable costing:

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Activity:

Activity cost pool:

Activity measure:

Activity-based costing:

Activity-based management:

Batch-level activity:

Customer-level activity:

Product-level activity:

Unit-level activity:

Benchmarking:

Duration driver:

Transaction driver:

Organization-sustaining activities:

First-stage allocation:

Second-stage allocation:

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Master budget:

Cash budget:

Direct labor budget:

Direct materials budget:

Ending finished goods inventory budget:

Manufacturing overhead budget:

Merchandise purchases budget:

Production budget:

Sales budget:

Selling and administrative expenses budget:

Responsibility accounting:

Continuous budget(Perpetual budget):

Self-imposed budget(Participative budget):

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Activity variance:

Revenue variance:

Spending variance:

Flexible budget:

Planning budget:

10和前面章节同质性比较高

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Balanced scorecard:

Cost center:

Investment center:

Profit center:

Responsibility center:

Delivery cycle time:

Manufacturing cycle efficiency:

Throughput time:

Economic value added:

Margin:

Net operating income:

Residual income:

Operating assets:

Return on investment:

Turnover:

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Avoidable cost:

Joint cost:

Joint products:

Bottleneck:

Constraint:

Make or buy decision:

Opportunity cost: