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5-7 A discretionary fixed cost has a fairly short planning horizonusually a year. Such costs arise from annual decisions by management to spend on certain fixed cost items, such as advertising, research, and

### Cost Behavior: Analysis and Use

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As the long-time #1 best-seller, Garrison has helped guide close to 3 million students through managerial accounting since it was first published. It identifies the three functions managers must perform within their organisations-plan operations, control activities, and make decisions-and explains what accounting information is necessary for these functions, how to collect it, and how to interpret it. Garrison's Managerial Accounting is known for its relevance, accuracy, and clarity. It is also unique in that the authors write the most important supplements that accompany the book: solutions manual, test bank, instructor's manual, and study guide - making them both of high quality and extremely consistent with the textbook.

Garrison - Your guide through the challenging waters of managerial accounting. For centuries, the lighthouse has stood as a beacon of guidance for mariners at sea. More than an aid to navigation, the lighthouse symbolizes safety, permanence, reliability, and the comforts of the familiar. For this reason, we have chosen to illustrate the Canadian eighth edition ofManagerial Accountingby Garrison, Chesley, Carroll and Webb with an image that encapsulates the greatest strengths of this market leading text. Garrison is your guide through the challenging waters of managerial accounting. It identifies the three functions managers must perform within their organizations!plan operations, control activities, and make decisions!and explains what accounting information is necessary for these functions, how to collect it, and how to interpret it. Managerial Accounting8ce focuses, now as in the past, on three qualities: Relevance, Balance and Clarity. The authors' steady focus on these core elements has led to tremendous results! As seafarers look to the lighthouse for direction along unfamiliar shore, so too can Garrison act as a compass for students seeking to master this course.

International Accounting can be viewed in terms of accounting issues uniquely confronted by companies involved in international business. It also can be viewed more broadly as the study of how accounting is practiced in each and every country around the world, learning about and comparing the differences in various accounting methods.

As the long-time #1 best-seller in Managerial Accounting, the 17th edition of Garrison/Noreen/Brewer's Managerial Accounting successfully guides students through the Managerial Accounting course and beyond. Not only does the Garrison text teach students Managerial Accounting concepts in a clear and concise way, but it also asks students to consider how the concepts they're learning will apply to the real-world situations they will eventually confront in their careers. Garrison's 17th edition improves student learning and fosters course and career readiness with its emphasis on relevance, accuracy, and clarity while also embracing innovation through the incorporation of Data Analytics Exercises. With world class content, combined with the powerful platform of Connect to engage and enhance learning, students are provided with a framework to achieve higher outcomes in their Managerial Accounting course and beyond.

With the fourteenth edition of Financial and Managerial Accounting: The Basis for Business Decisions, the Williams author team carries on the tradition of being a solid foundation for students learning basic accounting concepts. Through the revision, the authors have further refined the financial accounting topics, while slightly expanding the managerial accounting material to provide even more balanced coverage. Hallmarks of the text—including the solid Accounting Cycle Presentation, relevant pedagogy, and high quality, end-of-chapter material—have all been updated and enhanced through the revision. A new design enhances the graphical elements of the text, while the integration of several boxed elements provides a more streamlined approach to chapter topics.