<<工程经济学>>

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内容概要

《工程经济学（第14版）（影印版）》是工程经济学领域的畅销教材，麻省理工学院等数十所美国大学以及英国、韩国、新加坡等很多国家的一些知名院校都将《工程经济学（第14版）（影印版）》作为“工程经济学”课程的最主要教材。

《工程经济学（第14版）（影印版）》系统介绍了工程经济分析的理论、原理、方法和应用案例。

全书共分为3部分。

第1部分是工程经济基本原理，主要阐述工程经济分析的基本原则、重要的成本概念和估计技术、货币时间价值原理等工程经济学的基本概念和原理；第2部分介绍工程经济基本方法，深入分析了投资方案的赢利性评价方法和比选方法，折旧、所得税、通货膨胀等对评价方法的影响，设备更新分析方法，不确定性分析方法；第3部分为工程经济分析方法特别专题，内容包括公共项目的费用效益分析方法、风险分析技术和融资及资本预算方法。

《工程经济学（第14版）（影印版）》适合作为经济类、管理类、工业工程及相关专业本科生或研究生的教材。

作者简介

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书籍目录

章节摘录

版权页：插图：2.1.2 Direct, Indirect, and Standard CostsThese frequently encountered cost terms involve most of the cost elements that also fit into the previous overlapping categories of fixed and variable costs and recurring and nonrecurring costs. Direct costs are costs that can be reasonably measured and allocated to a specific output or work activity. The labor and material costs directly associated with a product, service, or construction activity are direct costs. For example, the materials needed to make a pair of scissors would be a direct cost.Indirect costs are costs that are difficult to attribute or allocate to a specific output or work activity. Normally, they are costs allocated through a selected formula (such as proportional to direct labor hours, direct labor dollars, or direct material dollars) to the outputs or work activities. For example, the costs of common tools, general supplies, and equipment maintenance in a plant are treated as indirect costs.Overhead consists of plant operating costs that are not direct labor or direct material costs. In this book, the terms indirect costs, overhead, and burden are used interchangeably. Examples of overhead include electricity, general repairs, property taxes, and supervision. Administrative and selling expenses are usually added to direct costs and overhead costs to arrive at a unit selling price for a product or service. (Appendix 2-A provides a more detailed discussion of cost accounting principles.)Standard costs are planned costs per unit of output that are established in advance of actual production or service delivery. They are developed from anticipated direct labor hours, materials, and overhead categories (with their established costs per unit). Because total overhead costs are associated with a certain level of production, this is an important condition that should be remembered when dealing with standard cost data (for example, see Section 2.4.3). Standard costs play an important role in cost control and other management functions. Some typical uses are the following:1. Estimating future manufacturing costs2. Measuring operating performance by comparing actual cost per unit with the standard unit cost3. Preparing bids on products or services requested by customers4. Establishing the value of work in process and finished inventories

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