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Professor Kinney has co-authored numerous articles in accounting, taxation, and finance as well as co-authoring ten college textbooks on management accounting and cost management. Dr. Kinney has also conducted consulting and

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executive development projects for several large Texas-based companies.

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Dr. Raiborn has taught a wide variety of classes at both the undergraduate and graduate levels, including cost, managerial, intermediate, and advanced accounting as well as courses in accounting policy and fraud prevention and detection. Her research interests include financial, cost management, international, quality, and ethics issues.

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In these programs Dr. Kinney has taught courses that span the content areas of management accounting, cost accounting, management control systems, management consulting, corporate taxation, partnership taxation, tax policy, and corporate tax strategies.

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Chapter 1 - Cost Accounting Foundations and Evolutions

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