

# **Management Accounting Concepts and Techniques**

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## **An Open-Source Management Accounting Textbook**

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### **What is an open-source textbook?**

An open-source textbook is a web-based textbook that is developed using a project management model similar to open-source software. Contributions are received from numerous instructors, accountants and students. A small project team coordinates the project and incorporates the contributions into the on-line book. Everyone associated with the project contributes on a volunteer basis, and the product is available to the general public at no charge.

### **What are the advantages of an open-source textbook?**

The most important advantage of an open-source textbook is that the instructor can customize the book. The instructor can add material, eliminate material, and alter the sequence of the chapters to match the content and sequence of the course. The instructor can also edit chapter materials line-by-line, to align the tone and perspective of the book with the instructor's own point of view.

A second advantage of a web-based open-source textbook is that students can access the book at no cost. Alternatively, a spiral-bound or loose-leaf copy can be sold to students, through university printing services or for-profit copy centers, at relatively low cost. Despite tremendous advances in technology in the book publishing industry, the increase in the retail price of new accounting textbooks has outpaced both the Consumer Price Index and the minimum wage over the past thirty to forty years. A student earning minimum wage has to work about thirty hours to buy a newly-released edition of a leading management accounting textbook.

### **How can you use this book?**

Instructors can refer their students to the website for the textbook. Also, instructors can obtain a copy of the book in Microsoft Word, add to it, eliminate material, alter the sequence, edit the content, and distribute the revised book to their students electronically or in hardcopy. If the book is distributed in hardcopy, the instructor can require students to reimburse the instructor's educational institution for the cost of copying and distributing the book, in accordance with the institution's policy for course packets.

Instructors who are listed in Hasselback's Accounting Faculty Directory can obtain solutions to the end-of-chapter materials by contacting Dennis Caplan at Oregon State University, [capland@bus.oregonstate.edu](mailto:capland@bus.oregonstate.edu). These solutions may be made available to students, but instructors are requested not to post solutions on the web in a manner that allows access by individuals outside of the instructor's institution.

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## How can you contribute to this book?

Contributions are encouraged, and might consist of any of the following: new materials for existing chapters, additional end-of-chapter materials, entire chapters on topics not currently covered, and corrections to existing materials. All materials submitted should represent the contributor's original work. The project team determines which contributions are included in the web-based book, and reserves the right to edit the materials to match the style of the current book. Contributions should be sent to Dennis Caplan at [capland@bus.oregonstate.edu](mailto:capland@bus.oregonstate.edu).

## By the way, what is “open source,” really?

“Open source” refers to software for which the source code is made available to users. Access to the source code allows sophisticated users to fix bugs and customize the software program. Open-source software is not synonymous with freeware. However, for-profit software vendors seldom make source code available, because doing so facilitates the unauthorized distribution of the software. Open-source software has become associated with a decentralized software development model in which many programmers contribute lines of code, and a small project team coordinates the project, controls which contributions are incorporated into the final product, and serves a quality control function. The programmers are generally not remunerated for their contributions, and their participation is often either a hobby or motivated by the desire to build their reputations. The software is almost always made available as freeware.