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# ACTIVITY-BASED COST MANAGEMENT

**An  
Executive's  
Guide**



Gary Cokins

# Activity Based Cost Management An Executives Guide

**Jonathan Sutherland**



## **Activity Based Cost Management An Executives Guide:**

**Activity-Based Cost Management** Gary Cokins, 2001-10-08 Proven strategy for reducing production and operating costs while increasing profits As the growth of the Internet shifts power to consumers the pressure on companies to keep prices low will continue to mount Increasingly corporations are relying on margin management and supply chain management as a means of keeping prices low while raising profits Activity based costing and management ABC M data is key to succeeding in both these critical management strategies This book explains how executives can effectively use the information furnished by cutting edge ABC M systems The author an acknowledged expert in the field clearly defines the ABC M system and explains how to use the information it provides for best results He provides a rational framework for understanding the fifteen key defining characteristics of ABC M and arms readers with an ABC M Readiness Assessment test along with extremely user friendly exhibits

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end to end business processes Assess the performance of your costing activities with step by step measurement guidelines Make better decisions and improve performance and profitability with clearer more transparent cost and price data The information in this book will empower supply chain managers with the ability to make better decisions and improve their organizations performance and profitability **Key Concepts in Business Practice** Jonathan Sutherland,2017-03-14 Key Concepts in Business Practice is one of a range of comprehensive glossaries with entries arranged alphabetically for easy reference All major concepts terms theories and theorists are incorporated and cross referenced Additional reading and Internet research opportunities are identified More complex terminology is made clearer with numerous diagrams and illustrations With over 500 key terms defined the book represents a comprehensive must have reference for anyone studying a business related course or those simply wishing to understand what business practice is all about It will be especially useful as a revision aid *Designing Cost Management Systems to Support Business Decision-Making* Pieter Buys,2021-07-19 This book illustrates the importance effective cost management systems in providing a supportive environment in which reliable and relevant management information can be generated Such a cost management system is only attainable if the importance of key business operational and stakeholder requirements are recognised within the organisational context In illustrating this importance this book provides several case studies as examples thereof The first two case studies focus on the engineering sector and illustrates the development of a cost management system in a water recycling context and the design of a budgetary system in a mining engineering context The remaining case studies focus on the services sector including cost management systems for a digital technology services provider and a medical insurance services provider an alternative activity based costing approach for a public sector services provider and finally a re designed value stream for an automotive services provider Academic researchers and industry managers in the fields of management accounting and financial management as well as engineering and operations management will find value in the experiences described herein *From Cost to Performance Management* Catherine Stenzel,Joe Stenzel,2003-07-25 Every manager is responsible for cost and performance management in one form or another This book provides an unbiased survey and explanation of the cost and performance management approaches and methods currently available for application in business Topics covered include cost management and performance management measurement options including ABC M Total Quality Management Supply Chain Management and Balanced Scorecard Contrasts with managerial accounting textbooks which tend to be conceptual and theoretical and not easily adaptable to practical situations Assists readers in choosing the best approach or blend of methods to address specific business problems Supports learning through real world applications Provides a complete presentation of field tested cost management and performance management measurement options **Key Concepts in Operations Management** Jonathan Sutherland,2017-03-14 Key Concepts in Operations Management is one of a range of comprehensive glossaries with entries arranged alphabetically for easy reference All major concepts terms theories and

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