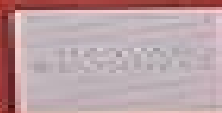


RELEVANCE LOST

H. Thomas Johnson
Robert S. Kaplan



Relevance Lost The Rise And Fall Of Management Accounting

Robert Shaw, Laura Mazur



Relevance Lost The Rise And Fall Of Management Accounting:

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business from the early textile mills to present day computer automated manufacturers As they say understanding the reasons behind the obsolescence of existing systems should provide improved rationale for organizational change Johnson Kaplan argue that the use of outdated accounting methods may have helped undermine American manufacturers efforts to adapt to the rapidly changing competitive environment of the 1980s When management accounting systems report highly inaccurate product costs provide misleading targets for productivity efficiency efforts America s large decentralized corporations become vulnerable to smaller more focused competitors Ineffective management accounting systems can prevent companies from achieving gains through vertical integration diversification Today new management accounting developments taking place in leading American manufacturing firms show promise of reversing this trend Relevance Lost cites numerous cases of forward looking companies that are accomplishing just that Johnson Kaplan masterfully persuasively illustrate the need for modern corporations to reexamine their existing practices to redesign new management accounting systems Tomorrow s leaders will be those companies who have the foresight to lead management accounting back to the path of relevance from which it strayed over sixty years ago

Cost & Effect Robert S. Kaplan,Robin Cooper,1998 Cost and Effect is written for the general manager and explains activity based costing systems It focuses on creating integrated knowledge based systems that provide managers with meaningful information not just data

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Handbook of Management Accounting Research Christopher S. Chapman,Anthony G. Hopwood,Michael D. Shields,2011-09-14 Volume two of the Handbooks of Management Accounting Research consists of two groups of chapters The first draw together research that has focussed on particular management accounting practices The second set synthesise contributions to the literature that have been focussed within particular organisational contexts Volume two concludes with a review of research on how management accounting practice and research varies around the world Special pricing available if purchased as a set with Volume 1 Documents the scholarly management accounting

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