

# **Cost Management: A Strategic Emphasis** (Irwin Accounting)

By Edward Blocher, David Stout, Paul Juras, Gary Cokins



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Cost Management: A Strategic Emphasis, by Blocher/Stout/Juras/Cokins is dedicated to answering the question: Why Cost Management? Blocher et al. provide the cost-management tools and techniques needed to support an organisation&#39s competitiveness, improve its performance, and help the organisation accomplish its strategy. The text is written to help students understand the broader role of cost accounting in helping an organisation succeed - and not just the measurement of costs. While the text does include coverage of traditional costing topics (e.g., job-order costing, process costing, service-department cost allocations, and accounting for joint and by-products), its primary strength is the linkage of these topics, as well as more contemporary topics, to an organisation&#39s strategy. This message is reinforced by a dynamic author team, all four of whom have close ties to current cost management practice.



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#### **Editorial Review**

About the Author

**Gary M. Cokins, CPIM,** is an internationally recognized expert, speaker, and author in advanced cost management and performance improvement systems. He has received CAM-I's Robert A. Bonsack Award for Distinguished Contributions in Advanced Cost Management and was the lead author of the highly regarded *An ABC Manager's Primer* (Irwin, IMA, CAM-I, 1992.

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