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Altri autori (Persone)	McNair-ConnollyC. J
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Nota di contenuto	1. A focus on the customer -- 2. Customer value-add and its impact on revenue -- 3. Business value-add: minimizing the activities that reduce customer value -- 4. A focus on waste: eliminating nonvalue-added activities -- 5. Multiplying value -- 6. Implementing a value-based cost management system, part I, scoping the project -- 7. Implementing a value-based cost management system, part II, collecting and analyzing the data -- 8. Value creation and process management -- 9. Using VCMS in a job shop -- 10. VCMS and product/service development -- 11. Building VCMS in to the organization -- 12. Revisiting the basics -- Notes -- References -- Index.
Sommario/riassunto	Value creation is at the heart of an economic enterprise, defining its capability to serve customers and generate profits and growth. This fact has led to an ever-increasing set of tools and techniques that start with customers, focusing on serving their preferences from the very inception of a product until its disposal. To date, most of these techniques have been only partially adopted in management accounting. This is unfortunate, because much of the data required to adequately implement a value creation approach has its roots in the Management Accounting System (MAS). The resulting model is called

the Value-based Cost Management System (VCMS). This book is principally designed for managers who want to take the lessons learned in product development, process management, and marketing and extend it to their MAS. It seeks to make this transformation of the MAS both logical and easy to implement, with a focus on the new types of information that can be garnered when the MAS is modified to fit the value creation approach. After reading this book, a manager or executive will be equipped with the tools and techniques to both implement and use the VCMS. The resulting information will allow the company to align its efforts by creating a common language which uses the transformed accounting language to compare, evaluate, and choose the best strategic and tactical options available. After making these choices, the VCMS also allows managers to subsequently track how closely actual results come to the projected outcomes.

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