

MAC 8240: Perf Meas & Strat Cost Mgmt

Innovations in strategic cost management and performance measurement, including: activity based costing (ABC), activity based management (ABM), the cost of resource capacity, and the integration of ABC with the Theory of Constraints; strategic ABM for customers and suppliers; application of ABC to service industries; integration of cost and performance measurement systems; decentralization, segment reporting, and financial performance indicators (ROI and Economic Value Added); and measuring customer, internal business process, and employee performance.

Credits: 3.0