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Professor Blocher is also the author or co-author of several articles in management accounting and in other areas of accounting and has served as associate editor and reviewer for a number of accounting journals. He has a 2009 article in Issues in Accounting Education on the topic of teaching strategic cost management.

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Professor Blocher has presented regularly on strategic cost management at the national meetings of both the American Accounting Association (AAA) and the Institute of Management Accountants (IMA). While he is involved in a number of accounting organizations, Professor Blocher has been most continually active in the IMA, where he has been a ...

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Strategic Cost Management is the provision and analysis of Cost and Management Accounting data about a firm and its competitors for use in developing and monitoring the business strategy. Strategic Cost Management focuses on the cost reduction and continuous improvement and change than cost containment only.

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chapter 1) are cost leadership and differentiation. Cost leadership is the competitive strategy in which the firm succeeds by producing at the lowest cost in the industry. Differentiation is the competitive strategy in which a firm succeeds by developing and maintaining a unique value for the product, as perceived by

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Strategic cost management involves the development, understanding, and use of critical success factors to manage business firms and other organizations. Examples of CSFs are shown in Exhibits 2.1 and 2.5. 2-10 Several potential critical success factors for a large savings and loan institution might include: 1.

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