

Activity-Based Management: For Service Industries, Government Entities, and Nonprofit Organizations

James A. Brimson, John Antos



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Activity-Based Management: For Service Industries, Government Entities, and Nonprofit Organizations James A. Brimson, John Antos Corporate Accounting

The ABCs of ABM

Activity-based management (ABM) has already proven extremely valuable to manufacturers in helping them cut waste, improve quality, reduce cycle times, and get their products to market faster. Now revised and expanded, this indispensable resource illustrates how ABM can be applied to all types of organizations-including service groups, government agencies, and nonprofit entities-and any department within them.

Using a variety of examples, authors James A. Brimson and John Antos examine a company structure and break down its separate activities to measure each activity's cost/performance effectiveness. Introducing an innovative five-step approach to calculating activity cost, they provide tangible performance criteria linked to time, value, service, quality, flexibility, cost, and performance-to-schedule, and demonstrate how to use activity analysis to ensure that price structure is reflective of total costs.

A vital tool for modern times, this is essential reading for CEOs, operations executives, controllers, managers, and others who are seeking a comprehensive, up-to-date guide on activity-based management and its proper implementation.

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