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Professor Blocher is also the author or co-author of several articles in

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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

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Overview

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

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