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# Activity Accounting: An Activity-Based Costing Approach (Wiley/Institute of Management Accountants Professional Book Series)

*James A. Brimson*

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# Activity Accounting: An Activity-Based Costing Approach (Wiley/Institute of Management Accountants Professional Book Series)

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**Activity Accounting: An Activity-Based Costing Approach (Wiley/Institute of Management Accountants Professional Book Series)** James A. Brimson
New costing procedures for a new economic age

Increasing global competition is causing upheaval in every area of industry and commerce. An explosion in the use of advanced technologies is continuing to fundamentally revolutionize the way we go about doing business. These factors are in turn driving dramatic reductions in product life cycles (the average product life cycle is now well under five years) and exerting tremendous pressure on profit margins. The effect has been to substantially change cost structures with their traditional focus on direct labor and arbitrary allocation of overhead. Yet we continue to measure cost in the old way.

Now, here's a book that shows you how to update your accounting procedures in order to effectively accommodate these significant changes. Step by step, Activity Accounting: An Activity-Based Costing Approach describes activity accounting in a clear, concise manner. It emphasizes the strengths and benefits of an activity-based approach to business management and demonstrates how you can apply activity accounting to your organization.

Activity-based accounting is an essential tool for running your business in the 90s. This book is a must-have tool for learning how to master it.

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