CASE STUDIES IN PERFORMANCE MANAGEMENT

A Guide from the Experts

TONY ADKINS



John Wiley & Sons, Inc.

CONTENTS

| About | owledgments xi t the Contributors xiii | |
|---------------|---|--|
| Foreword xvii | | |
| 1 | Performance Management 1 | |
| 2 | LubeOil: Shaping Business Today and in the Future21 | |
| 3 | HomeHealth: Delivering Activity-Based Costing 39 | |
| 4 | SuperDraft: Activity-Based Costing/Management and Customer Profitability 65 | |
| 5 | Canarus: Performance Management—The New Ammunition for Armed Forces 81 | |
| 6 | Standard Loan: Interest in Activity-Based Costing Rates High 95 | |
| 7 | Sierra Trucks: Trucking along with Activity-Based Cost/Management 109 | |
| 8 | Sierra Trucks: Implementing Real Activity-Based Budgeting 117 | |
| 9 | Wendals Foods: Managing Customer Profitability with Activity-Based Costing Information 135 | |

CONTENTS

| 10 | Veri Glass: See Clearly with Activity-Based Costing? | 149 |
|-------|---|-----|
| 11 | ABC Airways: Implementation Lands Millions in Process Improvement Savings 159 | |
| 12 | Power & Light Gets a Charge Out of Activity-Based Costing/Management 169 | |
| 13 | OBOK Food Company: Right Ingredients Cook Up Savings 175 | |
| 14 | Veterans Benefits: Discovering the Cost of Doing Business Using Activity-Based Costing 181 | |
| Арре | ndix 191 | |
| Final | Thoughts 199 | |
| Resou | urces 205 | |
| Gloss | ary 211 | |
| Index | < 233 | |