

# Accounting Historians Notebook

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## Cost management rediscovered: Historical perspectives on teaching and research in management accounting

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## **COST MANAGEMENT REDISCOVERED: HISTORICAL PERSPECTIVES ON TEACHING AND RESEARCH IN MANAGEMENT ACCOUNTING**

**Prospectus for a continuing education course at the American  
Accounting Association annual meeting in Cincinnati on 8/16/87**

*Instructor: H. Thomas Johnson, Zulauf Alumni Professor of Accounting at  
Pacific Lutheran University, Tacoma, WA*

Course duration: one day

Enrollment limit: none

Prerequisites: none

The subject of this course is the decline and reappearance of strategic cost management in the 20th century. A tool for gaining competitive advantage, strategic cost management focuses on long-term drivers of cost and value. It pays careful attention to the design of cost information systems—especially the fit between management information and the characteristics of an organization's technology and markets. This course will acquaint teachers and scholars of management accounting with recent literature and new teaching cases involving strategic cost management. By showing how American manufacturers' cost management systems failed to keep pace with changing markets and technology after World War II, the course asks people to consider how well cost management systems fit today's markets and technologies. The answer affects managers who

face the new markets and technologies of the 1990s as well as accounting professors who believe that students should learn relevant management accounting.

This course is intended for all persons (new Ph.D.s, doctoral students, and seasoned veterans alike) whose teaching or research involve management accounting, cost accounting, or accounting history. The instructor teaches, consults, and writes extensively on the subjects of cost management and management accounting history. His latest book, co-authored with Robert S. Kaplan, is *Relevance Lost: The Rise and Fall of Management Accounting* (Boston: Harvard Business School Press, 1987).

A course outline, selected readings and a copy of *Relevance Lost* will be mailed on about August 1st to persons registering for the course before July 15, 1987.