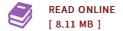# Relevance Regained

By H. Thomas Johnson

Free Press. Paperback. Book Condition: New. This item is printed on demand. Paperback. 240 pages. Building on his pathbreaking, award-winning bestseller, Relevance Lost, H. Thomas Johnson presents a devastating critique of the top-down hierarchical accounting systems that have dominated American corporations since the 1950s. Johnson shows exactly how managing by remote control through results-oriented accounting information has obscured and obstructed the real business objective: to reduce process variation and lead times for the purpose of obtaining and keeping satisfied customers. The failure of most American businesses to be competitive and profitable in recent years, he contends, is their reliance on management accounting information to control peoples actions and productivity. Cost-focused imperatives from on high must be replaced, Johnson asserts, with information systems that link actions with imperatives of global competition. Past practices of manipulating processes to achieve accounting cost targets dictated by top-down command and control information must be replaced by bottom-up empowerment. Self-managing work teams, according to Johnson, must own problem-solving information to reduce variation, delays, and excess in processes. Johnson prescribes the necessary changes in management principles that must replace the outdated style associated with the industrial revolution. Responsiveness to customers -- not accounting costs -- and flexibility...

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Reviews

Basically no terms to clarify. It can be writter in basic terms instead of difficult to understand. I am easily could get a enjoyment of reading through a composed publication.
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This publication might be well worth a read, and much better than other. It really is simplified but excitement inside the 50 % of the book. You will not feel monotony at whenever you want of the time (that's what catalogues are for concerning when you check with me).
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