

Customer profitability analysis

Topic Gateway Series No. 55



Customer Profitability Analysis Topic Gateway Cima

John J. Murphy, Jamie Burton, Robin Gleaves, Jan Kitshoff

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Strategic Managerial Accounting Tracy Jones, Helen Atkinson, Angela Lorenz, 2012-09-28 This text explores the nature of these industry sectors and how these impact on the strategic managerial accounting SMA tools used by decision makers in the industry Formerly known as Managerial Accounting in the Hospitality Industry by Harris and Hazzard this new edition builds on this successful and well known text Leadership, Management, and Adoption Techniques for Digital **Service Innovation** Sandhu, Kamaljeet, 2019-12-27 There are many advantages to incorporating digital services in business including improved data management higher transparency personalized customer service and cost reduction Innovation is a key driver to how digital services are formed developed delivered and used by consumers employees and employers The largest differentiator comes from having a digitally empowered workforce Companies increasingly need digital workers to establish greater digital skills to bear on every activity Business leaders especially need to steer digital priorities drive innovation and develop digital platforms Leadership Management and Adoption Techniques for Digital Service Innovation is an essential reference source that discusses the adoption of digital services in multiple industries and presents digital technologies to address and further advance innovation to drive successful solutions Featuring research on topics such as cloud computing digital business and value creation this book is ideally designed for managers leaders executives directors IT consultants academicians researchers industry professionals students and practitioners The Sustainability Debate Martina Topić, George Lodorfos, 2021-03-25 This book goes beyond environmental protection and looks at sustainability by predominantly focusing on human and social sustainability and this focus is carried into sections of the book that discuss sustainable policies media and gender The book takes an academic and practitioner approach Black Enterprise ,2000-06 BLACK ENTERPRISE is the ultimate source for wealth creation for African American professionals entrepreneurs and corporate executives Every month BLACK ENTERPRISE delivers timely useful information on careers small business and personal finance Consultants and Consulting Organizations Directory Thomson Gale, 2002-11 *Index de Périodiaues* Canadiens ,1964 Customer Profitability Analysis - Today Eileen Schäfer, 1999-07-25 Inhaltsangabe Abstract Traditional management accounting systems are limited in their ability to provide profitability information relevant to management decisions The problems of inadequate profitability measurement are intensified by the increasing competition in todays international market and the customer sophistication in locating low cost providers In response a number of manufacturers and service companies are experimenting with new methods to analyse their profits The collection and analysis of information on the customer profitability analysis enables management to identify their most attractive customer groups and support them with their scarce resources turning loss making making accounts into profitable ones The project investigate both the theoretical approach of customer profitability analysis and its usage in practice today Relevant data was collected by means of a survey and three ease studies The survey provided information about the extent of knowledge of

member of organisations about customer profitability analysis and the use of it in the decision making process The interviews added deeper knowledge about the application of customer profitability analysis in practice and helped to find new insights to this analysis method Inhaltsverzeichnis Table of Contents TABLE OF ABBREVIATIONS4 TABLE OF FIGURES5 1 CHAPTERPREFACE6 1 1INTRODUCTION6 1 2BACKGROUND8 1 3AIM10 1 4OBJECTIVES10 2 CHAPTERRESEARCH METHODOLOGY11 2 1INTRODUCTION11 2 2AGGREGATION OF SECONDARY DATA11 2 3COLLECTION OF PRIMARY DATA12 2 3 1INTRODUCTION12 2 3 2SELECT THE APPROPRIATE METHOD12 2 3 3THE SURVEY14 2 3 4THE CASE STUDIES15 3 CHAPTERTHE THEORETICAL APPROACH18 3 1INTRODUCTION18 3 2APPLICATION OF THE CUSTOMER PROFITABILITY ANALYSIS18 3 2 1MAKE OPERATING DECISIONS19 3 2 2DEVELOP STRATEGIES20 3 2 3TACTICAL BENEFITS25 3 3HOW IS THE CUSTOMER PROFITABILITY ANALYSIS OBTAINED 28 3 3 1THE FIRST STEP THE APPROPRIATE CUSTOMER SEGMENTATION 28 3 3 2THE SECOND STEP THE PRINCIPLE OF AVOIDABLE COSTS AND UNAVOIDABLE COSTS 30 3 3 3THE THIRD STEP COST ALLOCATION34 3 4TRE CUSTOMER PROFITABILITY ANALYSIS TACTICALLY AND PRACTICALLY44 3 4 1THE DECISION GRID44 3 4 2CUSTOMER PROFITABILITY ANALYSIS A DAY TO DAY OPERATION 47 3 4 3WHO IS RESPONSIBLE FOR THE CUSTOMER S PROFIT 48 3 4 4REVIEW OF EXISTING SURVEYS48 3 5CONCLUSION49 4 CHAPTERSURVEY52 4 1INTRODUCTION52 4 2KEY ISSUES52 4 3SAMPLE SELECTION PROCEDURE AND DATA Customer Profitability Analysis Epstein, Marc J, Society of Management Accountants of Canada,2000 Managing Customers Profitably Lynette Ryals, 2009-01-22 This book is a response to a need in the market place in the fast growing field of customer profitability analysis and the profitable management of customer relationships It combines innovative approaches to calculating the value of customers with the management strategies necessary to make and keep customers profitable It includes easy to follow instructions on how to calculate customer profitability including worked examples non technical and discusses strategies and their applications for organizations to manage customers profitably Based on cases and feedback from the KAM Club and other research there will be many business to business as well as business to consumer examples The book assumes some level of numeracy in its readership The contents include Assessing product costs costs to serve and how these can be estimated and how to deal with customer specific overhead costs It discusses the uses and limitations of the use of customer profitability analysis and illustrates how to calculate customer lifetime value using two methods one with actual numbers and one which estimates relative customer lifetime value Provides an innovative approach to calculating the lifetime value of a customer by taking risk into account Demonstrates how to recognise and value the relationship benefits of customers such as word of mouth Brings into discussion the idea that how customers are managed links to their profitability Describes how financial portfolio analysis and theory apply to marketing and how their application to marketing relates to the optimisation of marketing spend

Customer Profitability Analysis ,2002 The Implementation of Customer Profitability Analysis Erik M. van

Raaij, Martin J. A. Vernooij, Sander van Triest, 2002 Converting Customer Value John J. Murphy, Jamie Burton, Robin Gleaves, Jan Kitshoff, 2005-11-18 A company exists to make profit and everything it does is a step towards that goal Many firms are trying to get closer to their customers but few realise how crucial this is to corporate value Indeed the long term value of a company is perhaps best described as the sum of future profits from customers discounted to a present value Tackling two hot topics in business CRM and corporate value and based on a study undertaken by the Customer Management Leadership Group John Murphy's new book links customer management directly to company profitability for the first time By implementing its Customer Management Integration Framework a company can see cash flows for each customer relationship and use that information to effectively manage key customers for higher and more resilient levels of profitability Customer Profitability Analysis Keith Ward, Asokan Anandarajan, 1989 Customer Profitability Analysis A. Anandarajan, 1986 **Customer Profitability Analysis** John A. Muranishi,1972 Customer Profitability Analysis Gregory K. Sasaki,1988 Implementation Issues of Retrospective Customer Profitability Analysis Y. Liatsos, 2006

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