

Welcome to the second issue of *Management Accounting Quarterly*, a new journal published by the Institute of Management Accountants and *Strategic Finance* magazine. In this edition we feature some leading-edge applications of activity-based costing (ABC) and activity-based management (ABM), standard costing, variance analysis, and capacity utilization. And we continue IMA's emphasis on preparing accounting and finance students to succeed in the ever-changing workplace. Concerned professors offer their suggestions on how to restructure management accounting education based on IMA's Practice Analysis.

Our goal with the publication remains to bridge the gap between the business world and the academic world, presenting academic/applied research-type articles in a more managerial sense. As we evolve, we would appreciate your thoughts on the types of articles you'd like to see and your suggestions as to how we can make *Management Accounting Quarterly* a better publication.

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Submitting Manuscripts: Guidelines for submitting manuscripts are available at www.strategicfinancemag.com (just click on the site map), or if you prefer a copy be faxed to you, call David Elman at (800) 638-4427, ext. 279. You'll also find a transmittal form on the website, which should be printed and enclosed with every manuscript submission.

MISSION

To publish leading-edge articles merging the practical experience and theoretical knowledge of accounting and finance academics with that of practitioners in the business world in order to contribute to the advancement of modern business practices and the career success of members.

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