## CONTENT

		Page
Preface		vii
Step 1	Accountants assess potential cost reductions	1
Step 2	Top management sets targets for the cost reduction campaign	9
Step 3	Accountants prepare the system of verifying cost reductions	14
Step 4	Divisional management plans systematic cost reduction and arranges for	
	Implementation	31
Step 5	Departmental management systematically observes the principles of productive	
	Staff guidance	42
Step 6	Reduction in purchase prices	60
Step 7	Reduction of warehouse rent through reduced stocks	79
Step 8	Reduction in use of materials	97
Step 9	Reduction of manufacturing costs	111
Step 10	Reduction of fixed asset costs	132
Step 11	Reduction of development costs	150
Step 12	Reduction of administrative costs	171
Step 13	Reduction of distribution costs	188
Step 14	Reduction of publicity costs	206
Step 15	Cost reduction progress report	222
Appendix		225
Index		257