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Professor Blocher is also the author or co-author of several articles in management accounting and in other areas of accounting and has served as associate editor and reviewer for a number of accounting journals. He has a 2009 article in Issues in Accounting Education on the topic of teaching strategic cost management.

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management accounting systems seem to work reasonably well most of the time. Hence, it is difficult for a company to gain a competitive advantage by installing a better management accounting system than its competitors. However, this observation does not imply that management accounting systems are not important. On the contrary, as the

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A Professor of Accounting at Cornell University, Professor Hilton teaches in the areas of managerial accounting and cost management systems. With bachelor's and master's degrees in accounting from The Pennsylvania State University, he received his Ph.D. from The Ohio State University.

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