

Management Accounting 6th Edition Langfield Smith

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Performance Management in Nonprofit Organizations Zahirul Hoque 2014-10-10 With increased competition for external funding, technological advancement, and public expectations for transparency, not-for-profit and non-governmental organizations are facing new challenges and pressures. While research has explored the roles of accounting, accountability, and performance management in nonprofit organizations, we still lack evidence on the best practices these organizations implement in the areas of accountability and performance management. This book collects and presents that evidence for the first time, offering insights to help nonprofits face these new challenges head-on. Performance Management in Nonprofit Organizations focuses on both conventional and contemporary issues facing nonprofits, presenting evidence-based insights from leading scholars in the field. Chapters examine the design, implementation, and working of accounting, accountability, governance, and performance management measures, providing both retrospective and contemporary views, as well as critical commentaries on accounting and performance related issues in nonprofit organizations The book's contributors also offer critical commentaries on the changing role of accounting and performance management in this sector. This research-based collection is an interesting and useful read for academics, practitioners, students, and consultants in nonprofit organizations, and is highly accessible to accounting and non-accounting audiences alike.

Management Accounting Carlos Correia 2008-01 This new Southern African edition of Kim Langfield-Smith and Helen Thorne's best-selling Australian Management Accounting text explains the contemporary role of management accounting in organisations - supporting a company's quest for enhancing shareholder and customer value. The effective management of resources, both financial and non-financial, is essential to creating value. Retaining the strategic approach and comprehensive coverage but thoroughly adapted for Southern Africa, Management Accounting Southern African edition is suitable for the one- or two-semester undergraduate course, and is ideal for use over two years of study.

ICMLG 2018 6th International Conference on Management Leadership and Governance Dr Vincent Ribiere 2018-05-24 These proceedings represent the work of researchers participating in the 6th International Conference on Management, Leadership and Governance (ICMLG 2018) which is being hosted this year by the Institute for Knowledge and Innovation Southeast Asia (IKI-SEA), a Centre of Excellence of at Bangkok University, Thailand on 24-25 May 2018.

Handbooks of Management Accounting Research 3-Volume Set Christopher S. Chapman 2009-01-30 Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award Volume One of the Handbook of Management Accounting Research series sets the context for the Handbooks, with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings. Volume Two provides insights into research on different management accounting practices. Volume Three features contributions from some of the most influential researchers in various areas of management accounting research, consolidates the content of volumes one and two, and concludes with examples of management accounting research from around the world. Volumes 1, 2 and 3 are also available as individual product. * ISBN Volume 1: 978-0-08-044564-9 * ISBN Volume 2: 978-0-08-044754-4 * ISBN Volume 3: 978-0-08-055450-1 * Three volumes of the popular Handbooks of Management Accounting Research series now available in one complete set * Examines particular management accounting practices and specific organizational contexts * Adopts a global perspective of management accounting practices Award: "Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award."

Contemporary Issues in Management Accounting Alnoor Bhimani 2006 Other chapters deal with newly emerging concerns in management accounting, including network relations, integrated cost management systems, knowledge management pursuits, environmental management accounting, and accounting and digitisation. Each chapter encompasses discussions of basic premises complemented by insights from modern day practice, research and thought. This makes the book particularly suitable for students in intermediate, advanced and executive level courses in management accounting. It also provides an extensive corpus of discussions, which will inform those in practice. Readers interested in gaining direct insights into specialised management accounting areas will find this book to be an especially valuable reference source

Accounting in Networks Håkan Håkansson 2010-12-22 Accounting in Networks is the first book that in a comprehensive way covers the emerging issue of accounting and control in horizontal relations across legally independent organizations. During the last 20 years, organisations have shown an increased interest in collaborations that cross company boundaries. New organisational forms, such as alliances, partnerships, joint ventures, outsourcing and networks have received increased attention. This development has pushed management accounting researchers into examining the lateral effects of accounting. This book examines these lateral effects on accounting, and creates a comprehensive summary of what has been achieved so far and what interesting developments will occur in the coming ten years. The book covers a variety of inter-organizational settings – dyads, networks, joint ventures, public sector – and the roles of accounting therein. It also deals with specific inter-organizational accounting techniques – customer accounting, target costing and open book accounting – which companies use to manage in a world of inter-organizational relationships and networks. The book also covers different theoretical perspectives – transactional cost economics, the industrial-network approach, actor-network theory, institutional theory – on accounting in networks. Each chapter focus on a specific angle of accounting in networks, assess theoretical and empirical evidence, summarize the current position/debate and discuss promising avenues for future research.

The Routledge Companion to Cost Management Falconer Mitchell 2013-08-22 Over the last two decades, cost management has been an area of dynamic change and development. This is evident in the extensive inventory of new, high-profile techniques that have emerged. With cost management now firmly established as a distinct sub-discipline within management accounting, The Routledge Companion to

Cost Management is a timely reference volume covering both practical developments and research in this area. Topics covered include: Cost control issues Cost analysis and decision making Cost management systems Environmental cost management With chapters from an international team of contributors, this prestigious companion will prove an indispensable addition to any library with aspirations of keeping up-to-date with the world of accounting.

Accounting in Latin America 2014-08-26 Latin America is set to play an important role in the global economy; yet international research communities lack a systematic understanding of Latin American accounting issues. We aim with this volume to offer external audiences a sample of research conducted in Latin America to further understanding of accounting issues in this region.

Management Accounting: Principles & Practice, 3rd Edition M.A. Sahaf This book is meant for students of accounting, management and business studies. It not only describes the principles, procedures and techniques of management accounting, but also explains and analyses the core concepts that have driven the development of the subject for decades. The book is a perfect blend of conceptual and practical approaches to accounting. NEW IN THIS EDITION • Completely revised and updated • New chapters on strategic management accounting, product costing, and service costing • Coverage of total quality management (TQM), just-in-time (JIT), life cycle costing, and Kaizen costing • Worked out solutions to problems and latest professional examination questions

Handbook of Management Accounting Research Christopher S. Chapman 2011-09-14 Volume two of the Handbooks of Management Accounting Research consists of two groups of chapters. The first draw together research that has focussed on particular management accounting practices. The second set synthesise contributions to the literature that have been focussed within particular organisational contexts. Volume two concludes with a review of research on how management accounting practice and research varies around the world. Special pricing available if purchased as a set with Volume 1. Documents the scholarly management accounting literature Publishing both in print, and online through Science Direct International in scope

Managing IT Outsourcing Performance Solli-S'ther, Hans 2009-09-30 "This book provides a collection of methodologies and tools that can be used in managing relationships and performance of IT outsourcing"-- Provided by publisher.

Advances in International Accounting J. Timothy Sale 2005-07-21 Advances in International Accounting is a refereed, academic research annual, that is devoted to publishing articles about advancements in the development of accounting and its related disciplines from an international perspective. This serial examines how these developments affect the financial reporting and disclosure practices, taxation, management accounting practices, and auditing of multinational corporations, as well as their effect on the education of professional accountants worldwide. Advances in International Accounting welcomes traditional and alternative approaches, including theoretical research, empirical research, applied research, and cross-cultural studies.

Research Methods in Accounting Malcolm Smith 2014-10-27 Designed solely for accounting students and scholars, this easy-to-follow and engaging text will ensure that you can successfully apply the most relevant research methods to your accounting research studies. New to this updated edition: Expanded coverage on how to successfully identify your research proposal question. Additional qualitative data chapter enabling you to have a stronger understanding of qualitative methods. Real-life accountancy examples provide insight into choices made by accountants, relating your theoretical research to practical application. Further reading at the end of each chapter to further enhance and expand your knowledge.

Management Accounting KIM. LANGFIELD SMITH 2017-11-15

Bank Regulation Anna-Karin Stockenstrand 2017-01-20 Bank Regulation: Effects on Strategy, Financial Accounting and Management Control discusses and problematizes how regulation is affecting bank strategies as well as their financial accounting and management control systems. Following a period of bank de-regulation, the new millennium brought a drastic change, with many new regulations. Some of these are the result of the financial crisis of 2008-2009. Other regulations, such as the introduction in 2005 of International Financial Reporting Standards (IFRS) for quoted companies in the EU, can be related to the introduction of a new global accounting regime. It is evident from annual reports of banks that the number of new regulations in recent years is high and that they cover many different functional areas. The objectives of these regulations are also ambitious; to improve governance and control, contributing to a high level of financial stability for banks. These objectives are obviously of great concern for an industry that directly and indirectly affects the financial situation not only of individuals and organizations but also nation states. Considering the importance of banks in society, it is of little surprise that the attention of both scholars and practitioners has been directed towards how banks comply with new regulations and if the intended objectives of the regulations are met. This book will be of great value to all those interested in financial stability matters (practitioners, policy-makers, students, academics), as well as to accounting and finance scholars.

Accounting, Organizations, and Institutions Christopher S. Chapman 2009-08-13 Accounting has an ever-increasing significance in contemporary society. Indeed, some argue that its practices are fundamental to the development and functioning of modern capitalist societies. We can see accounting everywhere: in organizations where budgeting, investing, costing, and performance appraisal rely on accounting practices; in financial and other audits; in corporate scandals and financial reporting and regulation; in corporate governance, risk management, and accountability, and in the corresponding growth and influence of the accounting profession. Accounting, too, is an important part of the curriculum and research of business and management schools, the fastest growing sector in higher education. This growth is largely a phenomenon of the last 50 years or so. Prior to that, accounting was seen mainly as a mundane, technical, bookkeeping exercise (and some still share that naive view). The growth in accounting has demanded a corresponding engagement by scholars to examine and highlight the important behavioural, organizational, institutional, and social dimensions of accounting. Pioneering work by accounting researchers and social scientists more generally has persuasively demonstrated to a wider social science, professional, management, and policy audience how many aspects of life are indeed constituted, to an important extent, through the calculative practices of accounting. Anthony Hopwood, to whom this book is dedicated, has been a leading figure in this endeavour, which has effectively defined accounting as a distinctive field of research in the social sciences. The book brings together the work of leading international accounting academics and social scientists, and demonstrates the scope, vitality, and insights of contemporary scholarship in and on accounting and auditing.

Knowledge Driven Service Innovation and Management: IT Strategies for Business Alignment and Value Creation Chew, Eng K. 2012-11-30 "This book provides a comprehensive collection of research and analysis on the principles of service, knowledge and organizational capabilities, clarifying IT strategy procedures and management practices and how they are used to shape a firm's knowledge resources"-- Provided by publisher.

Big Data Analytics for Improved Accuracy, Efficiency, and Decision Making in Digital Marketing Singh, Amandeep 2021-06-18 The availability of big data, low-cost commodity hardware, and new information management and analytic software have produced a unique moment in the history of data analysis. The convergence of these trends means that we have the capabilities required to analyze astonishing data sets quickly and cost-effectively for the first time in history. They represent a genuine leap forward and a clear opportunity to realize enormous gains in terms of efficiency, productivity, revenue, and profitability especially in digital marketing. Data plays a huge role in understanding valuable insights about target demographics and customer preferences. From every interaction with technology, regardless of whether it is active or passive, we are creating new data that can describe us. If analyzed correctly, these data points can explain a lot about our behavior, personalities, and life events. Companies can leverage these insights for product improvements, business strategy, and marketing campaigns to cater to the target customers. Big Data Analytics for Improved Accuracy, Efficiency, and Decision Making in Digital Marketing aids

understanding of big data in terms of digital marketing for meaningful analysis of information that can improve marketing efforts and strategies using the latest digital techniques. The chapters cover a wide array of essential marketing topics and techniques, including search engine marketing, consumer behavior, social media marketing, online advertising, and how they interact with big data. This book is essential for professionals and researchers working in the field of analytics, data, and digital marketing, along with marketers, advertisers, brand managers, social media specialists, managers, sales professionals, practitioners, researchers, academicians, and students looking for the latest information on how big data is being used in digital marketing strategies.

The Marketing / Accounting Interface Robin Roslender 2013-09-13 When marketing managers and financial managers join forces within any business, the result can often be poor communication on financial criteria and goals. The risk of this situation occurring is inevitably present when those with different professional backgrounds and roles are working in accordance with their own norms. In his seminal 1956 paper on general systems theory, the economist Kenneth Boulding referred to the phenomenon of "specialised ears and generalised deafness", which can be seen to exist when marketing managers are financially illiterate or when financial managers lack the necessary insights to design, implement and operate accounting systems which are useful to marketing managers in carrying out their roles. It is increasingly difficult to attach credence to the idea of marketing managers who lack financial skills, or financial managers who fail to relate to the context in which marketing managers operate. Understanding the marketing/accounting interface is therefore important in generating emergent properties from the interaction of marketers and accountants whereby the whole is greater than the sum of the parts. The chapters in this volume seek to address this challenge. This book was originally published as a special issue of the Journal of Marketing Management.

Management Accounting in China and Southeast Asia Robert C. Rickards 2021-04-29 This book is an essential guide to understanding how managers in China and Southeast Asia make effective economic decisions. In today's competitive global economy, it's vital to grasp how the most dynamic part of Asia is employing accounting tools in actual practice. The carefully crafted empirical studies presented here demonstrate the application of management accounting concepts in a variety of economic scenarios. Overall, these comparative investigations describe theory and common practices in a way that yields insights for both strategic and day-to-day problem solving. Accordingly, Management Accounting in China and Southeast Asia will interest graduate students, professional practitioners, and researchers in accounting, management, and finance.

Management Accounting Ralph Adler 2013-01-11 Understand how to integrate management accounting into your TQM and JIT systems * Learn how to use Value Added Accounting to make better strategic decisions * Find out how to use advanced costing techniques to correctly price products and services * Trace the development of modern best practice back to the breakthrough insights of the field's leading experts Every modern company now has to compete in a market environment that is becoming ever faster, more complex and competitive. Management accounting must respond to these changes, otherwise its risks becoming irrelevant to real business needs. This book demonstrates how the discipline can raise itself up to a new level of performance, allowing it to cope with challenges such as flexible manufacturing systems, flatter and leaner organisations, strategic alliances and globalisation. It explains how cutting edge management accounting techniques can transform a firm's operations and prospects, enabling it to become the best of the best.

Performance Measurement and Management Control Marc J. Epstein 2016-07-11 Volume 31 of Studies in Managerial and Financial Accounting (SMFA) covers contemporary issues in performance measurement and management control.

Enterprise Resource Planning A. Kholeif 2008-04-17 An investigation into the process of management accounting change triggered by IT implementation, comparing Enterprise Resource Planning with custom software in relation to change in management accounting rules and routines. This empirical study is based on four real cases from a transitional country (Egypt).

Advances in Management Accounting Chris Akroyd 2021-10-28 Advances in Management Accounting is a publication of quality applied research in management accounting. The journal's purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners.

ECIC2011-Proceedings of the 3rd European Conference on Intellectual Capital Geoff Turner 2011-04-18 These proceedings represent the work of presenters at the 3rd European Conference on Intellectual Capital (ECIC 2011). The Conference is hosted this year by the University of Nicosia in Cyprus. The Conference Chair is Geoff Turner from the University of Nicosia and the Programme Chair is Clemente Minonne from the School of Management and Law, Zurich University of Applied Sciences, Winterthur, Switzerland. The opening keynote address is given by John Girard from Minot State University in the USA. John will address the question Social Knowledge: Are we ready for the future? The second day of the conference will be opened by Ludo Pyis from AREOPA in Belgium who will consider Intellectual Capital Accounting: how to measure the unmeasurable. We also look forward to a Knowledge Cafe on the topic of What intellectual capital ideas and developments do you expect to live and see? facilitated by Helen Paige from The Paige Group, South Australia.

Advances in Management Accounting Marc J. Epstein 2016-12-01 Volume 27 of Advances in Management Accounting examines a broad spectrum of current topics in management accounting.

Advances in Management Accounting Mary A. Malina 2017-07-13 This volume is a publication of quality applied research in management accounting. The volumes purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners. The book seeks thoughtful, well-developed articles on a variety of current topics in management accounting, broadly defined. All research methods including survey research, field tests, corporate case studies, experiments, meta-analyses, and modeling are welcome. Some speculative articles, research notes, critiques, and survey pieces will be included where appropriate. Articles may range from purely empirical to purely theoretical, from practice-based applications to speculation on the development of new techniques and frameworks. Empirical articles must present sound research designs and well-explained execution. Theoretical arguments must present reasonable assumptions and logical development of ideas. All articles should include well-defined problems, concise presentations, and succinct conclusions that follow logically from the data. This volume intends to provide authors with timely reviews clearly indicating the acceptance status of the manuscript. The results of initial reviews normally will be reported to authors within eight weeks from the date the manuscript is received. The author will be expected to work with the Editor, who will act as a liaison between the author and the reviewers to resolve areas of concern. To ensure publication, it is the author's responsibility to make necessary revisions in a timely and satisfactory manner.

Controlling Strategy Christopher S. Chapman 2005-06-09 Ideas about the role of management accounting systems in a firm's strategy have changed in recent years, and this book explores the ways in which this has happened. Management control systems have frequently been seen as irrelevant to strategy, or even damaging. Controlling Strategy draws out the various ways in which management control systems can build and sustain valuable strategic roles. The book explores topics such as: *Strategic measurement; *Strategic data analysis; *The Balanced Scorecard; *Capital budgeting; *Strategy coordination; Written as an introduction to the strategic role of management control systems Controlling Strategy provides a synthesis of important work in the fields of strategy and management accounting. Academics and Advanced Students of Accounting, Strategy, or Management Studies will find the book an indispensable guide to this area.

Advances in Management Accounting Laurie L. Burney 2020-09-28 Advances in Management Accounting (AIMA) is a publication of quality applied research in management accounting. The journal's purpose is

to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners.

Reshaping Accounting and Management Control Systems Katia Corsi 2017-03-21 This book examines the relationship between digital innovations on the one hand, and accounting and management information systems on the other. In particular it addresses topics including cloud computing, data mining, XBRL, and digital platforms. It presents an analysis of how new technologies can reshape accounting and management information systems, enhancing their information potentialities and their ability to support decision-making processes, as well as several studies that reveal how managerial information needs can affect and reshape the adoption of digital technologies. Focusing on the four major aspects data management, information system architecture, external and internal reporting, the book offers a valuable resource for CIOs, CFOs and more generally for business managers, as well as for researchers and scholars. It is mainly based on a selection of the best papers - original double blind reviewed contributions - presented at the 2015 Annual Conference of the Italian Chapter of the Association for Information Systems (AIS).

Knowledge Management Peter Massingham 2019-10-07 An overview of what knowledge management is, the theoretical basis behind it, and practical insights into how it can be implemented effectively in a professional setting. Starting with a discussion of how knowledge management has evolved, how it adds value for organisations, and how its success can be measured. The book then covers best practice and the key activities associated with doing knowledge management, including knowledge strategy, managing knowledge loss and knowledge sharing. Finishing with a discussion of knowledge management's role in international business and what future developments are expected in the field. Practical insights are drawn from around the world, with case studies such as how NASA forgot how to send a man to the Moon, Acer: The smiling Asian tiger, and why Saudi Arabia's experts do not learn from overseas experts. The book is supported by online resources for lecturers and students, including PowerPoint slides, an instructor's manual, access to SAGE journal articles, and scorecards for measuring usefulness of knowledge management tools. Suitable reading for undergraduate and postgraduate business and management students on knowledge management & organizational learning modules.

E-Business Strategy, Sourcing and Governance Gottschalk, Petter 2005-12-31 "This book is based on the premise that it is difficult, if not impossible, to manage a modern business or public organization without at least some knowledge of the planning, use, control and benefits of information technology"--Provided by publisher.

A Philosophy of Management Accounting Hanne Nørreklit 2017-03-27 The book introduces pragmatic constructivism as a paradigm for understanding actors' construction of functioning practice and for developing methods and concepts for managing and observing that practice. The book explores, understands and theorises organisational practices as constructed through the activities of all organisational actors. Actors always act under presumptions of a specific actor-world-relation which they continuously construct, adjust and reconstruct in light of new experiences, contexts and communication. The outcome of the actor-world-relation is a reality construction. The reality construction may function successfully or it may be hampered by fictitious and illusionary elements, due to missing or faulty actor-world relations. The thesis is that four dimensions of reality – facts, possibilities, values and communication – must be integrated in the actor-world-relation if the construct is to form a successful basis for effective, functioning actions. Drawing on pragmatic constructivism, the book provides concepts and ideas for studies regarding actors and their use of management accounting models in their construction of organized reality. It concentrates on researching and conceptualizing what creates functioning reality construction. It develops concept and methods for understanding, analysing and managing the actors' reality constructions. It is intended for people who do research on or work actively with developing management accounting.

Encyclopedia of Information Science and Technology, Third Edition Khosrow-Pour, Mehdi 2014-07-31 "This 10-volume compilation of authoritative, research-based articles contributed by thousands of researchers and experts from all over the world emphasized modern issues and the presentation of potential opportunities, prospective solutions, and future directions in the field of information science and technology"--Provided by publisher.

Information Technology and Innovation Trends in Organizations Alessandro D'Atri 2011-07-07 The book examines a wide range of issues that characterize the current IT based innovation trends in organisations. It contains a collection of research papers focusing on themes of growing interest in the field of Information System, Organization Studies, and Management. The book offers a multi-disciplinary view on Information Systems aiming to disseminate academic knowledge. It might be particularly relevant to IT practitioners such as information systems managers, business managers and IT consultants. The volume is divided into XIV sections, each one focusing on a specific theme. A preface written by Joey George, president of the Association for Information Systems opens the text. The content of each section is based on a selection of the best papers (original double blind peer reviewed contributions) presented at the annual conference of the Italian chapter of AIS, which has been held in Naples, Italy, on October 2010.

Accounting Essentials for Hospitality Managers Chris Guilding 2014-01-10 For non-accountant hospitality managers, accounting and financial management is often perceived as an inaccessible part of the business. Yet having a grasp of accounting basics is a key part of management. Using an 'easy to read' style, this book provides a comprehensive overview of the most relevant accounting information for hospitality managers. It demonstrates how to organise and analyse accounting data to help make informed decisions with confidence. With its highly practical approach, this new Edition: Quickly develops the reader's ability to adeptly use and interpret accounting information to further organisational decision making and control Demonstrates how an appropriate analysis of financial reports can drive your business strategy forward from a well-informed base Develops mastery of key accounting concepts through financial decision making cases that take a hospitality manager's perspective on business issues Presents accounting problems in the context of a range of countries and currencies Includes a new chapter that addresses a range of financial management topics that include share market workings, agency issues, dividend policy as well as operating and financial leverage Includes a further new chapter that provides a financial perspective on revenue management Includes accounting problems at the end of each chapter to be used to test knowledge and apply understanding to real life situations Offers extensive web support for instructors and students that includes powerpoint slides, solutions to end of chapter problems, test bank and additional exercises. The book is written in an accessible and engaging style and structured logically with useful features throughout to aid students' learning and understanding. It is a key resource for all future hospitality managers.

Managing Information Technology in a Global Economy Information Resources Management Association. International Conference 2001 Today, opportunities and challenges of available technology can be utilized as strategic and tactical resources for your organization. Conversely, failure to be current on the latest trends and issues of IT can lead to ineffective and inefficient management of IT resources. Managing Information Technology in a Global Economy is a valuable collection of papers that presents IT management perspectives from professionals around the world. The papers introduce new ideas, refine old ones and possess interesting scenarios to help the reader develop company-sensitive management strategies.

Management Accounting Helen Thorne 2012-04-12 Management Accounting: Information for Creating and Managing Value 6e explains the contemporary role of management accounting in organisations and demonstrates how it creates and enhances value for shareholders. This text has been developed using major cases based on real Australian businesses and includes numerous illustrations of current management accounting practices of organisations in Australia, New Zealand and the wider Asia-Pacific region. It takes a broad perspective in viewing management accounting as the efficient and effective use of resources, supporting managers in the improvement of customer and shareholder value. The strategic and topical focus has been further developed and strengthened, new questions have been added, text-flow streamlined and extensive revisions have been made to capital expenditure decisions, activity and target-based costings, corporate social responsibility, and supply chain management. Respected authors, a

clear writing style and a wealth of features that reference the management accounting practices of real-life companies have made Management Accounting the most popular management accounting text in Australia.

Digitization of the Management Accounting Function Oliver Holtkemper 2020-10-27 This book analyzes the impact of digitization on management accounting in five manufacturing companies. It is one of the first in-depth empirical studies on the intersection of management accounting and digitization. The study suggests that there are two archetypes of digitization of the management accounting function. The first archetype emphasizes top-down-driven changes that aim to enhance efficiency, such as conducting tasks with a higher degree of automation in a leaner structure with fewer resources. The second archetype is strongly driven and initiated by employees in the management accounting function (bottom-up). The focus is on improving the use of data by applying innovative analytics methods, integrating additional sources of data, and benefiting from new technologies like artificial intelligence. The results of the study also indicate that digitization of the management accounting function is mostly in line with the overall company strategy.

Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations Oncioiu, Ionica 2020-07-24 Current modern companies, which are also the key factors of a global economy, are subject to increasing pressures to conduct their business in an environmentally responsible manner, due to social and environmental problems. Improving long-term environmental performance can bring economic benefits to those companies that are innovative and environmentally sensitive, especially by integrating environmental information into their business strategies. Considering all the changes, sustainability reporting, management, and financial accounting becomes a powerful information tool for executives, managers, and employee teams to gain insights and make better decisions. Along with concepts such as ethical, controlling, auditing, management, and financial accounting, reporting provides value with the decision-making process. All these debates underline the major responsibility of users when configuring accounting and finance models and thereby in modelling business information. Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations proposes an interdisciplinary perspective and explores various theoretical and practical approaches of ethical standards, management accounting, and their impact in the 21st century on different areas of activity. It contrasts external financial accounting for government regulators and the investment community with internal management accounting for managers to leverage for decision making. In addition, the book examines the role of management accounting and sustainability reporting from other points of view such as ethical standards, corporate social responsibility, creative accounting, green accounting, environmental indicators, e-accounting, KPI, lean accounting, controlling, auditing, reporting, etc., offering a number of new insights into management accounting. It is intended for chief financial officers, financial controllers, business analysts, financial planners, financial analysts, budgeting managers, executives, managers, academicians, researchers, and students.