

KIM LANGFIELD-SMITH, HELEN THORNE
AND RONALD HILTON



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Management Accounting 6th Edition Langfield

Moshfique Uddin, Agyenim Boateng



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Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations Oncioiu, Ionica, Căpușneanu, Sorinel, Topor, Dan Ioan, Constantin, Dana Maria (Oprea), 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

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

Handbook of Management Accounting Research Christopher S. Chapman,Anthony G. Hopwood,Michael D. Shields,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

An Innovative Performance Measurement System & Sustainability Habib Zaman Khan,2024-09-17 This book assesses the architecture of performance measurement systems PMS in emerging countries utilizing a mix of theoretical frameworks and empirical evidence with Bangladesh as a case context It examines the evolution and improvement of performance measurement over time with the introduction of new tools such as multiple dimensional measures and the balanced scorecard BSC The book explores the historical and cultural roots of PMS within the context of developing countries and its latest developments in the context of sustainability practices and sustainable development Additionally this book provides empirical evidence from the banking sector in Bangladesh highlighting the factors driving firms to adopt new PMS This book is an invaluable resource for researchers and policymakers interested in performance measurement systems in developing countries offering a foundation for future research and policy initiatives

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

The Routledge Companion to Cost Management Falconer Mitchell,Hanne Nørreklit,Morten Jakobsen,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

Research Handbook on Performance Measurement for Management Control Anne M. Lillis, Jennifer Grafton, 2024-11-08 Performance measurement is a critical dimension of management control theory and practice and one of the most widely researched areas of management accounting The Research Handbook on Performance Measurement for Management Control provides the foundation for the next generation of research in management accounting on performance measurement by canvassing the contemporary landscape of performance measurement research and outlining future research opportunities

Encyclopedia of Information Science and Technology, Third Edition Khosrow-Pour, D.B.A., 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

Research Methods in Accounting Malcolm Smith, 2011-03-04 This updated and expanded Second Edition of Research Methods in Accounting continues to provide a practical and accessible overview of the conduct of applied research studies in accounting Retaining its focus on the role of theory in research the new edition brings together the latest developments in research methods

Proceedings of the 3rd International Conference: Quantitative and Qualitative Methodologies in the Economic & Administrative Sciences (QMEAS 2013) Christos Frangos, Partial Least Squares

Structural Equation Modeling Necmi K. Avkiran, Christian M. Ringle, 2018-02-16 This book pulls together robust practices in Partial Least Squares Structural Equation Modeling PLS SEM from other disciplines and shows how they can be used in the area of Banking and Finance In terms of empirical analysis techniques Banking and Finance is a conservative discipline As such this book will raise awareness of the potential of PLS SEM for application in various contexts PLS SEM is a non parametric approach designed to maximize explained variance in latent constructs Latent constructs are directly unobservable phenomena such as customer service quality and managerial competence Explained variance refers to the extent we can predict say customer service quality by examining other theoretically related latent constructs such as conduct of staff and communication skills Examples of latent constructs at the microeconomic level include customer service quality managerial effectiveness perception of market leadership etc macroeconomic level latent constructs would be found in contagion of systemic risk from one financial sector to another herd behavior among fund managers risk tolerance in

financial markets etc Behavioral Finance is bound to provide a wealth of opportunities for applying PLS SEM The book is designed to expose robust processes in application of PLS SEM including use of various software packages and codes including R PLS SEM is already a popular tool in marketing and management information systems used to explain latent constructs Until now PLS SEM has not enjoyed a wide acceptance in Banking and Finance Based on recent research developments this book represents the first collection of PLS SEM applications in Banking and Finance This book will serve as a reference book for those researchers keen on adopting PLS SEM to explain latent constructs in Banking and Finance

The Marketing / Accounting Interface Robin Roslender, Richard M.S. Wilson, 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 *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 *Advances in Management Accounting* Marc J. Epstein, Mary M. Malina, 2016-12-01

Volume 27 of *Advances in Management Accounting* examines a broad spectrum of current topics in management accounting Digital Transformation and Enterprise Information Systems Adelaide Martins, Carolina Machado, 2024-11-22 Today only having information is insufficient for a competitive advantage To be ahead of your competitors you need to know them and for this it is important to constantly manage news and content The information needs to be condensed and analyzed so that it can be useful to decision makers Enterprise systems let you collect organize analyze and disseminate content so it can serve your business goals quickly It is a daily business process particularly for small businesses dealing with large amounts of information and digital transformation process How you handle this information can be a competitive advantage for businesses *Digital Transformation and Enterprise Information Systems* introduces new ways to use new digital technologies to enable major business improvements enhance customer experience

simplify operations and create new business models It provides a better understanding of the impact of digital transformation on how enterprise systems and enterprise information technology services are managed and delivered The book offers new knowledge on how enterprise systems influence digital business transformation and its role along with addressing several dimensions of digital transformation in favor of SMEs The result provides business leaders with tools and strategies to manage their enterprises better This reference book can be used by researchers undergraduate students taking engineering and management courses and managers engineers and other professionals in fields related to technologies management and engineering innovation

Performance Management in Nonprofit Organizations Zahirul Hoque, Lee Parker, 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

ECIC2011-Proceedings of the 3rd European Conference on 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

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

Determinants and Consequences of the Use of Budgets

Stefan Hofmann, 2007 The alteration of the business environment has heightened the role of management accounting and control systems MACS Not only the design of MACS has gained increased relevance but also the ways in which MACS are used Based upon empirical data from 69 German manufacturing companies of different industries testing the developed research model the evidence reinforces the knowledge concerning budgets and their use and essentially bridges the gap in understanding the relationship between budgeting and strategy by revealing the positive effects formal MACS perform This book is important reading for graduate students of business administration and executives with focus on budgeting management accounting and strategic management

Cross-Border Mergers and Acquisitions Moshfique Uddin, Agyenim Boateng, 2014-05-30 Cross border mergers and acquisitions CBM As activity has become an important vehicle for firms internationalization and corporate restructuring over the past three decades Despite the huge volume of global CBM A activity however there are few books which carefully explore the strategies motives and consequences of global mergers and acquisitions This book discusses and synthesizes the theoretical literature on the motivation and performance of international merger activities Focusing on the UK as a top acquiring country in the European Union the authors explore the recent trends in cross border mergers and acquisitions motives for cross border mergers and acquisitions the mergers integration process home and host countries macroeconomic consequences on mergers and acquisitions and shareholder's wealth effects on CBM A This book explores and sheds much needed light on the UK CBM A market what drives it and what lessons can be learned for other regions around the globe

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