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Oliver Holtkemper

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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

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 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 Sustainability Reporting, Ethics, and Strategic Management Strategies for Modern Organizations Oncioiu, Ionica, Căpusneanu, 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 <u>Digitization of the Management Accounting Function</u> Oliver Holtkemper, 2020-10-27 This book analyzes the and students 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 **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 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 Management Accounting, 4th Edition Leslie G. Eldenburg, Albie Brooks, Judy Oliver, Gillian Vesty, Rodney Dormer, Vijaya Murthy, Nick Pawsey, 2020-01-21 Eldenburg's fourth edition of Management Accounting combines the basic technical issues associated with cost management management accounting and control with more recent and emerging themes and issues Management Accounting is a compulsory element of the accounting major and this text is written to cover the content typically taught in the two management accounting units offered in most accounting programs The Management Accounting interactive e text features a range of instructional media content designed to provide students with an engaging learning experience This includes case videos interactive problems and questions with immediate feedback Eldenburg s unique resource can also form the basis of a blended learning solution for lecturers Advances in Management Accounting Chris Akroyd, 2023-01-18 Volume 34 of Advances in Management Accounting uses a variety of methods from experiments to surveys to build upon existing knowledge within the management accounting discipline

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 it s 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

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 **Intellectual Capital Accounting** Indra Abeysekera, 2007-12-20 This book examines and explains the intellectual capital reporting practices with a human capital focus of firms located in the developing nation of Sri Lanka The study ascertains the following first to what extent the industry groups based on the number of shareholders differ in their ICR practices and second to what extent firms in Sri Lanka differ from counterparts in other nations in their intellectual capital reporting practices An important aspect of this book is looking at the practices from a critical perspective to providing a more balanced view of good and bad effects of intellectual capital The book meticulously outlines an extensive literature review research methods the theoretical perspective findings with an engaging discussion and concluding remarks Indra Abeysekera's fine research project is an impressive contribution to an emerging area of interest throughout academia and industry Akuntansi Manajemen Ari Purwanti, 2023-09-22 Buku Akuntansi Manajemen disajikan dengan pembahasan utama tentang masalah penghitungan biaya cost dan pendapatan dalam perusahaan manufaktur Dilengkapi dengan contoh kasus buku ini dilengkapi ulasan tentang berbagai metode dalam menghitung biaya produksi seperti metode full costing variable costing dan activity based costing Pembahasan dilanjutkan dengan cara penentuan harga jual produk penganggaran operasi dan keuangan penentuan beban pokok produksi dengan sistem biaya standar dan analisis varians serta sistem pengendalian internal pusat pertanggungjawaban Materi yang dibahas dalam buku ini mencakup Bab 1 Gambaran Umum Akuntansi Manajemen Bab 2 Konsep Biaya Bab 3 Perhitungan Beban Pokok Produksi Bab 4 Hubungan Biaya Volume dan Laba Bab 5 Pengambilan Keputusan dengan Biaya Relevan Bab 6 Perhitungan Biaya berdasarkan Aktivitas Activity Based Costing Bab 7 Penentuan Harga Jual Bab 8 Penganggaran Operasi dan Keuangan Bab 9 Sistem Biaya Standar dan Analisis Varians Bab 10 Pusat

Pertanggungjawaban **Research in Management Accounting** Ruhanita Maelah, 2010-10-12 This book focuses on research in management accounting that uses Malaysia's business environment as the scope of study. The motivation to embark on this publication was due to the recognition that although management accounting has received increasing interest from various organizations including government businesses and educators published documents that report findings from research in management accounting undertaken in Malaysia are still limited. The objective of this book is to address the gap by providing readers with five research oriented articles on management accounting issues namely Performance Measurement Design in Service Organizations Management Accounting and Control Systems in the Service Sector Activity Based Costing Intellectual Capital and Management Accounting Practices and Customer Focused Manufacturing Strategy and Performance Measurement Systems The articles are written by a pool of active researchers in the area of management accounting and are expected to have high academic value Each is complete with a literature review methodology data analysis and references Even though this is the case the articles have also been carefully chosen and edited for the general reader This book is suitable as a reference for researchers academics managers accountants and policy makers in Management Accounting John Y. Lee, Marc J. Epstein, 2012-06-04 Features articles on information overload and multiple constituency values related to environmental and social disclosures the extent to which product life cycle cost analysis customer involvement and cost management contribute to the competitive advantage of firms and more Performance Measurement In The Outsourcing Decision Ronan McIvor, Anthony Wall, Paul Humphreys, Alan McKittrick, 2009-05-28 Outsourcing is a key issue for many organisations having moved from the contracting out of peripheral activities such as cleaning to more critical areas such as design and marketing This report is for managers and people in finance and accounting functions and takes a practical approach in developing a framework and then applying this framework in an actual organisation which makes it easier for practitioners to understand This report provides a framework which incorporates both qualitative and quantitative performance measures that can be used in the outsourcing process This research is of value to commercial and public sector organisations as well as academics as it provides insights for organisations considering outsourcing that will enable them to assess service levels throughout the contract The **Societal Relevance of Management Accounting** Sven Modell, 2017-10-02 This book explores the relevance of management accounting research and practice for a range of broader societal phenomena related to corporate governance and regulation the creation and maintenance of markets and their concomitant social and political implications It also explores the theoretical and methodological implications of pursuing a research agenda exploring such phenomena in greater detail Containing a number of theoretical methodological and empirical contributions by leading management accounting scholars The Societal Relevance of Management Accounting seeks to advance novel research approaches that go beyond the traditional intra organisational focus that has long dominated management accounting research As such it seeks to enhance

the relevance of management accounting research for a broader range of stakeholders and interest groups in and around individual organisations This book was originally published as a special issue of Accounting and Business Research

Knowledge Driven Service Innovation and Management: IT Strategies for Business Alignment and Value **Creation** Chew, Eng K., Gottschalk, Petter, 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 **Trust in Strategic Alliances** T. K. Das, 2018-12-01 Managing Trust in Strategic Alliances is a volume in the book series Research in Strategic Alliances that focuses on providing a robust and comprehensive forum for new scholarship in the field of strategic alliances In particular the books in the series cover new views of interdisciplinary theoretical frameworks and models significant practical problems of alliance organization and management and emerging areas of inquiry The series also includes comprehensive empirical studies of selected segments of business economic industrial government and non profit activities with wide prevalence of strategic alliances Through the ongoing release of focused topical titles this book series seeks to disseminate theoretical insights and practical management information that should enable interested professionals to gain a rigorous and comprehensive understanding of the field of strategic alliances Managing Trust in Strategic Alliances contains contributions by leading scholars in the field of strategic alliance research The 10 chapters in this volume deal with significant issues relating to the management of trust in strategic alliances These issues include the role of trust in value creation and appropriation the dialectics of trust control and risk in multilateral R D alliances protecting trustworthiness in open and closed alliance networks balancing trust and distrust trust and cost disclosure trust and control foreign partner s trust in international strategic alliances a multilevel approach to trust trust in service supply networks and trust building in public private strategic alliances The chapters contain empirical as well as conceptual treatments of the selected topics and collectively present a wide ranging review of the noteworthy research perspectives on managing trust in strategic alliances

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