



Managerial Accounting

An Asian Perspective

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Managerial Accounting An Asian Perspective

Marc J. Epstein, John Y. Lee



Managerial Accounting An Asian Perspective:

Management Accounting and Asian Perspectives Carsten Berkau, Keabetswe Sylvia Berkau, Mohd Ridzuan Darun, 2021-10-18 The book starts with a comparison of financial accounting and management accounting both discussed based on the production firm PENOR Ltd. It further demonstrates accounting work in support of general management CVP analysis, DOL performance measurement, risk management and M/A as well as cost accounting structures for absorption and marginal cost accounting systems, internal cost allocations, reporting, monitoring, manufacturing accounting calculation, contribution margin accounting and activity based costing. The content is explained by detailed case studies. This Asia edition also includes real case studies about companies in Malaysia. All chapters outline the learning objectives, provide an overview, include case studies and how it is done, paragraphs, and they end with a summary, the explanation of new technical terms, and a question bank with solutions for checking your learning progress. On the internet, you can find more than 300 exam tasks with solutions as well as YouTube videos from the authors.

Management Accounting A. Nishimura, 2003-01-10 This book examines present management accounting issues in the light of Japanese experiences. This is particularly important in the study of management accounting since Japanese management not only learnt from the West but also grew out of it. The book describes the importance and meaning of feed forward management accounting, compares Asian and Japanese management accounting with the Western approach, and examines the philosophy behind them. It ends by looking into the future of management accounting science.

Management Accounting in China and Southeast Asia Robert C. Rickards, Rolf Ritser, Kanitsorn Terdpaopong, 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.

Managerial Accounting: Asia-Pacific Edition John Sands, Lanita Winata, Sophia Su, Maryanne Mowen, Don Hansen, Dan L. Heitger, 2018-10-01 Managerial Accounting is characterised by a strong pedagogical framework and a dynamic and practical approach that directly demonstrates how students can develop their careers in real life. The text introduces students to the underlying concepts and applications of management accounting tools based on the traditional allocation approach and absorption costing method and uses Staircase exercises in each chapter to build knowledge and help learners to link the content between chapters as they progress through the book. This title uses easy-to-understand, student-friendly language, uncomplicated examples, a logical discussion of concepts that matches student learning processes, and clear visual explanations that support student

understanding Advances in Management Accounting Marc J. Epstein, John Y. Lee, 2015-07-20 Volume 25 of Advances in Management Accounting exemplifies the broad scope of the series by examining a number of key areas of management accounting **Recent Developments in Asian Economics** William A. Barnett, Bruno S. Sergi, 2021-03-01 Recent Developments in Asian Economics is a crucial resource of current cutting edge research for any scholar of international finance and economics Chapters cover a wide range of topics such as social welfare systems organizational culture sustainability the impact of economic policy uncertainty and more **Managerial Accounting** Charles E. Davis, Elizabeth Davis, 2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting this book seeks to position managerial accounting in a broader context of business decision making Pref

Accounting for Sustainability: Asia Pacific Perspectives Ki-Hoon Lee, Stefan Schaltegger, 2018-01-30 This book advances the understanding of corporate sustainability and challenges and roles of sustainability accounting in the Asia Pacific region The Asia Pacific region has shown fast economic growth for several decades which is expected to continue In this context Asia has become the production engine of the global economy At the same time scientific reports reveal that some planetary boundaries are crossed for example relating to biodiversity and climate change Companies in the Asia Pacific region are therefore increasingly challenged to reduce their environmental impacts to document their social contribution and to contribute to sustainable development Key approaches to identify sustainability problems and challenges to support improvement processes and to back up sustainability contributions include accounting and reporting In contrast to the high relevance of accounting and reporting for corporate sustainability for the Asia Pacific region academic research has so far been dominated by Western researchers and pre dominantly dealt with Western and Japanese cases and approaches It is thus time to take account of Asian perspectives on accounting and reporting for sustainability in the Asia Pacific region

Environmental Management Accounting Christian Herzig, Tobias Viere, Stefan Schaltegger, Roger L. Burritt, 2012-03-15 Sustainable development will not happen without substantial contributions from and leading roles of companies and business organizations This requires the provision of adequate information on corporate social and ecological impacts and performance For the last decade progress has been made in developing and adapting accounting mechanisms to these needs but significant work is still needed to tackle the problems associated with conventional accounting Until recently research on environmental management accounting EMA has concentrated on developed countries and on cost benefit analysis of implementing individual EMA tools Using a comparative case study design this book seeks to redress the balance and improve the understanding of EMA in management decision making in emerging countries focussing specifically on South East Asian companies Drawing on 12 case studies taken from a variety of industries Environmental Management Accounting Case Studies of South East Asian Companies explores the relationship between decision situations and the motivation for and barriers to the application of clusters of EMA tools as well as the implementation process itself This book will be useful to

scholars interested in the environmental and sustainability management accounting research field and those considering specific approaches to EMA within emerging economies

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Macroeconomic Risk and Growth in the Southeast Asian Countries William A. Barnett,Bruno S. Sergi,2023-11-09 ASEAN economies have much insight to offer the world from investor behaviour during COVID 19 and deep rooted attitudes towards risk and corruption to achievement of the Sustainable Development Goals through the gender perspective

Perspectives of Management Accounting for Sustainable Business Practices Oncioiu, Ionica,2022-06-30 In the 21st century management accounting gains new dimensions expanding its research area Additionally management of sustainable performance is one of the phenomena faced by the current business environment and in particular management corporations The focus of management on profitability remains the main objective of any company but it must also take into account the sustainability of social economic and environmental aspects Under these circumstances managerial decisions must be adjusted and strongly substantiated considering the information required by internal and external stakeholders including financial reporting The information requirements of customers and other stakeholders are steadily increasing and some companies face certain problems in implementing the concept of sustainability and environmental reporting Perspectives of Management Accounting for Sustainable Business Practices proposes an interdisciplinary perspective and explores various theoretical and practical approaches to management accounting and its 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 decision making Covering topics such as corporate social responsibility disclosure issues and performance analysis this premier reference source is an essential resource for business leaders and executives accountants financial controllers business analysts budgeting managers students and faculty of higher education librarians researchers and academicians

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Performance Measurement and Management Malcolm Smith,2005-03-08 Management accountancy has a dynamic role to play in the competitive strategy of modern global businesses This book sets out key strategic principles and then assesses how management accountancy can affect and direct these strategies Engaging case studies reveal how theories and concepts translate into real business practice Throughout the book emphasizes how accounting initiatives can trigger assessment and improvement of performance management the importance of managerial decision making to good business practice how today s management accountancy measures against current research Written for advanced undergraduate postgraduate and MBA students taking courses on management accounting and performance measurement and management the book will be also of interest to management and business consultants professional accountants and accounting academics

Towards Digitally Transforming Accounting and Business Processes Tankiso Moloi,Babu George,2024-01-11 This conference volume discusses the findings of the iCAB 2023 conference that took place in Johannesburg South Africa The University of Johannesburg UJ School of Accounting and Johannesburg Business School in collaboration with Alcorn State University USA Salem State University USA and Universiti Teknologi Mara Malaysia hosted the iCAB 2023 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA

Management Accounting in the Contemporary Business World Malcolm Prowle,Michael Lucas,2017-09-16 Management accounting education has long revolved around large scale traditional manufacturing industries We know that this is no longer the operating environment for many businesses and yet many textbooks have not undergone the changes that these organisations have Management Accounting in the Contemporary Business World recognises the changes that have taken place such as the shift from manufacturing to services globalization and the increased role of technology and addresses the issue of how management accounting should be undertaken in modern operating environments The book provides a comprehensive discussion about the nature of the changes involved and their implications for all aspects of management accounting in the operational tactical and strategic spheres The content of the book is enhanced by the use of many practical case studies

Accounting Journals: Scopus, Web of Science, SCImago Liudmyla Shkulipa,2020-03-09 This book is a full guidebook among more than 218 accounting international journals with an evaluation of 3 000 publications for over the last two years It aims to help readers for selecting an appropriate journal for publishing own research in the international arena or to find the required topic for conducting further investigating or to be informed about so large scale science as accounting Here a reader will find detailed information about accounting journals in

terms of Scopus Web of Science and SCImago databases In addition there are highlighted accounting journals in terms of IFRS and blockchain concentration in accounting researches nowadays The relevant aims and scope of each journal are also presented Anyway this book is an indispensable assistant for students while getting the Accounting specialization as well as teachers and scientists while conducting empirical researches in the practice and theory of the accounting filed

The Asian Economic Catharsis Frank-Jürgen Richter,2000-09-30 One result of the Asian economic crisis has been to shatter the belief that Asian ways of management are superior to Western ways Now just to survive Asian firms have come to rethink their entire way of managing and in his latest book Richter assisted by his contributing authors gives a sharply focused analysis of how they are doing it Emerging questions are how do Asian firms adjust to the new economic realities and How do they develop their management style There are plenty of new opportunities in Asia to play the new game but they must be grasped and productively channeled Richter and his contributors conclude that in the end the Asian economic crisis or catharsis may well be a blessing in disguise It provides an opportunity to completely review the way things stand in Asia Like entrepreneurs who built the Asian economies today s firms have the opportunity to lead a revival if they can redirect their businesses This is an important resource for professionals in all multinational organizations and for academics and their upper level students of international business

Economic Sustainability and Social Equality in the Technological Era Dwi Irawan,Agung Prasetyo Nugroho Wicaksono,Aviani Widyastuti,Rizki Febriani,Ali Roziqin,2024-11-25 This book is a comprehensive compilation of academic papers and presentations delivered at the conference It brings together research from various disciplines within the humanities and social sciences such as cultural studies sociology psychology education literature and history It meticulously covers several critical areas of study reflecting the diverse and interdisciplinary nature of the conference In the realm of post pandemic economic development it explores strategies for economic recovery and resilience highlighting the role of finance and social capital in rebuilding economies Technology and sustainable cities are examined through case studies and theoretical frameworks that discuss smart city initiatives technological integration and sustainability practices The section on economic development accountability and finance risk delves into methods for ensuring transparency and managing financial uncertainties in a globalized economy Social and environmental policies and planning are addressed with a focus on creating equitable and sustainable communities This text will be valuable to academics researchers and students in the fields of humanities and social sciences The Open Access version of this book available at <http://www.taylorfrancis.com> has been made available under a Creative Commons Attribution Non Commercial No Derivatives CC BY NC ND 4 0 license

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