

Department Of Management Accounting

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an intuitive and straightforward introduction to management accounting in the newly revised second edition of management accounting an integrative approach a team of distinguished accountants and educators delivers a comprehensive and authoritative discussion of key management accounting subjects from business planning and analysis to the measurement and evaluation of performance estimating costs activity based costing and management accounting in large complex organizations this book covers every critical component of a

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this volume of advances in management accounting aima represents the diversity of management accounting topics methods and author affiliation which form the basic tenets of aima

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written by two experienced lecturers this is the first student centered textbook to bridge the technical and theoretical aspects of management accounting change packed full of pedagogical features including mini cases learning outcomes key terms article summaries key concept boxes real world cases chapter summaries and further reading suggestions and resources it is clear and accessibly written covering all the major emerging topics in management accounting theory discussing technical developments in management accounting from conventional cost accounting to contemporary strategic management accounting and beyond in four parts it shows how conventional cost accounting techniques and management control models evolved in line with the development of mass production and bureaucracy explores how recent developments such as customer and strategic orientations in business flexible manufacturing post bureaucracy network and virtual organizational technologies implicate in management accounting provides a number of alternative theories through which the transition of management accounting from mechanistic to post mechanistic approaches can be explained elaborating both rational and interpretive critical theories this excellent text meets a desperate need for an advanced management accounting textbook that incorporates theory and practice and is accessible and engaging for all those studying in this challenging area

in today s business landscape companies compete more and more as integrated supply chains rather than as individual firms the success of the entire supply chain determines the economic well being of each company involved with management attention shifting to supply chains the role of management accounting naturally must extend to the cross company layer as well this book demonstrates how management accounting can make a significant contribution to supply chain success it targets students who are already familiar with the fundamentals of accounting and want to extend their expertise in the field of cross company or network management accounting practitioners will draw valuable insights from the text as well this second edition includes a new chapter on digitalization and supply chain

accounting as well as new opener cases to each chapter that provide real world examples additional questions via app download the springer nature flashcards app for free and use exclusive additional material to test your knowledge

self assessment questions and numerous worked examples are included in this 2nd edition introductory text to the main ideas and practical aspects of cost and management accounting

offers an introduction to both the theory and practice of management accounting this book covers the basic principles of modern management accounting and integrates them within the context of managerial planning and control it also covers the developments in the discipline

over the past decade management accounting has seen changes not just within existing domains of the field but has also witnessed extensions outside its established realms of activity wider systemic transformations including changes in political regimes novel conceptions of management controls the impact of globalising forces on commercial affairs shifts in notions of effective knowledge management governance and ethics and technological advances including the rise of broadband have all impacted management accounting endeavours the field is as fast changing as it has ever been this book captures key facets of current thoughts concerns and issues in management accounting the book consists of eighteen chapters written by distinguished scholars in the field the topic areas covered in some chapters reflect established management accounting topics such as budgeting and responsibility accounting contract theory analysis contingency frameworks performance measurement systems and strategic cost management which are considered within the perspective of changing concerns facing modern organizations and present day management thought 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

this custom edition is published for cq university it consists of numerous chapters from horngren s cost accounting a managerial emphasis global edition

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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Introduction

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