

Management Control Systems Merchant 3rd Edition

Kenneth Merchant, Wim Van der Stede

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Auditing Teams Mara Cameran, Angelo Ditillo, Angela Pettinicchio, 2017-03-31 The recent audit failures which have rocked financial markets worldwide have accentuated the need for a better understanding of the link between risk control and audit quality as well as emphasising the need to open the black box of the ways auditing firms actually function Reflecting these imperatives Auditing Teams unravels the organizational and management issues in audit firms that are key to achieving effectiveness in service provision Specifically this key research reflects upon the relevance and dynamics of auditing teams and their impact on auditing quality and specifically responding to the recent claim from regulators which highlights auditing team characteristics as the source of wide variations in quality By leveraging different perspectives auditing management accounting organization and psychology to investigate auditing teams and basing on evidence collected from the professional world this book will provide a unique insight into the role of auditing teams on audit quality It will be of great interest to scholars and advanced students in auditing as well as to practitioners and regulators in the field The Routledge Companion to Responsible Business Stefan Markovic, Adam Lindgreen, François Maon, Cristina Sancha, 2025-08-22 Contemporary companies are expected to behave ethically and responsibly toward their stakeholders and to provide social and environmental good Key stakeholder groups including employees consumers investors and public authorities increasingly demand that companies deliver products and services in responsible yet economically sound manners and act in accordance with moral obligations and financial requirements Such mounting societal expectations and institutional

pressures relate to complex concerns including environmental and climate impact working conditions and human rights both locally and oversees In this context as companies now appear to commit to comprehensively tackle ethical social environmental and economic challenges concerns increasingly are raised as to whether most companies in the end can indeed contribute to societal and environmental good and transform how they operate to create value responsibly considering the success and impact of so called corporate social responsibility or sustainability policies. In recent decades while some companies have advanced on their social and environmental responsibility journey other companies have engaged in ethical social and environmental initiatives in manipulative and insincere way or merely as a rhetorical tool to maintain legitimacy Together with governments and business partners these companies are largely failing to deliver for society and the environment Subsequently more than ever before understanding what it means to do business responsibly and how business actors can engage constructively in ways that support the development of resilient business practices forms and organizations that contribute to generate positive impact for society and the environment and generate the type of economic value needed to address the key challenges of this century is central On this background this edited volume sheds light on different crucial themes and approaches spanning historical conceptual operational critical practical and prospective considerations that have animated the field of business and society in the last decades and that are instrumental or have the potential to drive constructive research discussions and business efforts The central aim of the book is to set the research agenda for the next five to seven years to redefine existing areas within the context of international research and to highlight emerging research areas in need of further investigation representing a prestige reference work providing an overview of the subject area of responsible business primarily for academics researchers postgraduate students as well as reflective practitioners 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 Innovation Leadership in Practice Karina R. Jensen, Stephanie Kaudela-Baum, Rob Sheffield, 2023-12-07 Innovation Leadership in Practice provides a unique source of new insights on the role of innovation leadership and effective practices through conceptual models empirical case studies development interventions and tools

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