

Managerial Accounting

Fifteenth Edition

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Mohamed Aman, Lorenzo Lucianetti



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Environmental Performance and Environmental Management Accounting Systems Mohamed Aman, Lorenzo

Lucianetti,2025-03-12 This book provides insights into the role of environmental management accounting practices and the impact of various governance aspects dedicated to the environment in enhancing corporate environmental performance It also examines the extent of environmental disclosure based on organizational level data from Italian listed firms These

mechanisms work together to influence policies and management decisions particularly in guiding businesses towards more sustainable choices The book suggests that firms can use robust and versatile governance mechanisms to improve managerial oversight by incorporating diverse viewpoints ideas perspectives and abilities into the decision making process This in turn may lead to better performance Effective governance drives change towards a cleaner environment by tapping into untapped potential such as eco friendly operations and optimizing resource utilization Additionally the book emphasizes the role of environmental management accounting systems in helping firms better coordinate measure and manage their capabilities thereby achieving improved environmental performance

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Integrating Change Management and Management Accounting Change Lorenzo Leto, 2025-03-05 This book explores the evolving field of management accounting change MAC with a particular focus on the development implementation and continuous improvement of performance measurement systems PMS Moving beyond traditional sociological and institutional approaches it draws on change management theories from fields such as organizational development and psychology to investigate the

MAC process and the challenges associated with PMS implementation By integrating perspectives from these disciplines the book offers a comprehensive framework for understanding and facilitating management accounting change Central to this analysis is Stouten et al s 2018 change management model which is employed to interpret case study findings and identify key factors influencing the success or failure of PMS implementations Emphasizing the importance of human dynamics this book provides valuable insights and practical guidance for both academics and practitioners facing the complexities of MAC and PMS implementation

Management Accounting Professor Carsten Berkau, 2020-04-20 Management Accounting is written for students in international Business Management study programs It covers the widely applied syllabus of Cost Accounting and Management Accounting at universities on bachelor s and master s level The book is based on more than 20 years academic teaching experience in Germany and at international universities in South Africa Malaysia China the Netherlands and South Korea In this text book the application of methods and instruments comes first Management Accounting follows a case study based approach All cases are taken from previous exam papers and explained in detail The text book starts with a case study of a manufacturing company and compares Financial Accounting to Management Accounting It covers two point of views 1 a General Management view with aspects of business planning cost volume profit analysis degree of operating leverage mergers and cross border acquisitions and risk valuation 2 a Cost Accounting view with Management Accounting systems flexible budgeting cost allocations performance measurement and monitoring reporting calculation manufacturing accounting job order and process costing activity based costing and multi level contribution margin Accounting On the UVK website numerous exam tasks and complete solutions thereto are available in English

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