1. Record Nr. UNINA9910162791403321 Autore Smith Sean Stein Titolo Strategic management accounting: delivering value in a changing business environment through integrated reporting // Sean Stein Smith New York, New York (222 East 46th Street, New York, NY 10017): .: Pubbl/distr/stampa Business Expert Press, , 2017 **ISBN** 1-63157-685-2 Edizione [First edition.] Descrizione fisica 1 online resource (xiv. 193 pages) Collana Managerial accounting collection, , 2152-7121 Disciplina 658.1511 Soggetti Strategic planning - Accounting Managerial accounting Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Includes bibliographical references (pages 185-188) and index. Nota di bibliografia Nota di contenuto 1. What is strategic management accounting? -- 2. Corporate governance & sustainability -- 3. Accounting and analytics -- 4. Strategic management accounting & the path forward -- 5. Finance 2.0 -- 6. From concept to reality -- 7. Market examples and implications -- 8. Integrated reporting & the future of accounting -- 9. Strategic management accounting: a path forward -- References -- Index. This book critically analyzes the concept of strategic management Sommario/riassunto accounting, the implications this emerging paradigm will have on the accounting profession, and the ramifications for businesses at large. While there has been significant research and publication regarding the concept of strategic management accounting (SMA), this book approaches the area in a unique and innovative way. This manuscript approaches the topic in a way that is unique by linking the concept of SMA to the integrated reporting framework. In essence, strategic management accounting is a theory with broad-based support, but the IR framework and reporting structure provide a vehicle through which progress, costs, and benefits of a more strategic accounting function can be evaluated. Focusing on principles, primarily for internal management utilization, the following provides an outline and summary of concepts and techniques that can be used to elevate the

role of the management accounting function. Whether you are a

management expert, an accounting professional, or simply someone looking to keep up-to-date with emerging business trends, this text provides the content, and action-oriented steps to meet those expectations.