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Nota di contenuto	Contents; 1 Looking for Synergies Between Accounting and Information Technologies; Abstract; 1 Introduction; 2 Using AIS for Supporting Strategic Management; 3 Management Control and Information Technologies: Synergies from Digital Innovations; 4 IT and Accounting Information System: Synergies and Determinants at Operational Level; References; 2 Towards Strategic Management Accounting: The Nespoli Group Case; Abstract; 1 Introduction; 2 Mutual Relations Between Accounting Information Systems and Strategic Management Accounting 2.1 Accounting Information Systems and Strategic Management Accounting: Some Definitions2.2 Strategic Management Accounting: An

Empirical Perspective; 3 Methodology; 4 Strategic Management Accounting in Action: The Nespoli Group Case; 4.1 Presentation of the Nespoli Group; 4.2 The Nespoli Group's Control Model; 4.3 The Implementation of Nespoli Group's SMA System: Architectural and Theoretical Aspects; 4.3.1 The Common Nespoli Group's ERP; 4.3.2 The Nespoli Group's SMA; 4.4 The Implementation of Nespoli Group's SMA System: The Service Level Agreement and the SharePoint Pilot Projects 4.4.1 The Service Level Agreement System4.4.2 The SharePoint Board System; 5 Evaluation of the Nespoli Group's SMA System and Conclusions; References; 3 Interpreting the Correlation Between the Capacity of Generating Added Value and the Use of Business Information Systems Through the Example of SMEs; Abstract; 1 Introduction; 2 Literature Review; 3 Methodology; 3.1 The ICT Development Level at a Country Level; 3.2 The Added Value in the European Union; 3.3 ICT Adoption Among Enterprises; 3.4 Research Design; 4 The Correlation Between IDI and the Added Value 5 The IT Infrastructure of Enterprises Operating in Italy, Portugal, Hungary and Slovakia5.1 Number of Workstation and Use of Server-Based Networks; 5.2 The Use of Business Information Systems; 6 Conclusions; References; 4 Management Discussion and Analysis in the US Financial Companies: A Data Mining Analysis; Abstract; 1 Literature Analysis; 2 Research Design; 3 Sample Selection; 4 Data Collection and Pre-processing; 5 Statistical Analysis; 6 Empirical Findings; 7 Conclusions; References

5 The Adequacy of Information Systems for Supporting the Asset Quality Review Process in Banks. Evidence from an Italian Case StudyAbstract; 1 Introduction; 2 Literature Review; 2.1 The Role of Information Systems in Banking Industry; 2.2 The Optimization of Information for the Evaluation of Asset Quality; 3 Methodology; 4 Empirical Research; 4.1 Case Study: Cassa di Risparmio di San Miniato (CARISMI); 4.2 Description of Credit Monitoring and IS Application to the AQR Process; 5 Conclusion; References; 6 Kernel of a DSS for the Evaluation of the Founding Team of a University---Based Spin Off Abstract

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#### Sommario/riassunto

This book presents a collection of original research papers focused on the relationship between information technology and accounting and control models. The book discusses the importance of establishing a synergetic relationship between new information technologies (ERP, BI, web-based technology, data mining, XBRL, etc.) and new or renewed accounting models and tools (performance indicators, prevision and simulation models, accounting models for public administration, etc.) in order to enhance an organization's capability to manage information and make valuable decisions. The search for these synergies takes place at all organizational levels: at a strategic level, in order to simulate and forecast behaviors and financial results at a management level, in order to innovate performance measurement and improve value creation at the operational level, in order to improve information qualityand the efficiency of the information process. This book is particularly useful for IS and CFO managers and scholars, as it is based on a selection of the best papers – original, double blind reviewed contributions - presented to the Annual Conference of the Italian Chapter of AIS under the category “Accounting Information Systems”.

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