

1. Record Nr.	UNINA9910454845303321
Titolo	International management accounting in Japan [[electronic resource]] : current status of electronics companies // editor, Kanji Miyamoto
Pubbl/distr/stampa	Hackensack, NJ, : World Scientific, c2008
ISBN	981-277-957-4
Descrizione fisica	1 online resource (180 p.)
Collana	Japanese management and international studies / Monden Institute of Management, , 1793-2874 ; ; v. 4
Altri autori (Persone)	MiyamotoKanji <1938->
Disciplina	658.15/110952
Soggetti	Managerial accounting - Japan Industrial management - Japan International business enterprises - Japan - Accounting Electronic industries - Japan - Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Contents; Preface; Part 1 INTERNATIONAL MANAGEMENT ACCOUNTING CONCEPTS; Strategy and Organizational Structure of Global Companies Kanji Miyamoto; 1 Management Accounting System of Global Companies; 2 International Business Activities of Domestic Companies; 3 International Division Structure; 4 Global Organizational Structures; 4.1 The global functional structure; 4.2 The global geographic structure; 4.3 The global product structure; 4.4 The global mixed structure; 4.5 The global matrix structure; References; Strategy and International Management Accounting of Global Companies Kanji Miyamoto 1 Introduction 2 Transnational Strategy; 3 Transnational Strategy and International Management Accounting Systems; 4 Information from International Management Accounting; 4.1 The usefulness of multicurrency accounting; 4.2 Performance evaluation of an international subsidiary; 4.3 Budget management and foreign exchange rates; 4.4 Need for composite currency; References; Part 2 CURRENT STATUS OF INTERNATIONAL MANAGEMENT ACCOUNTING; The Actual Conditions of International Management Accounting in Matsushita Electric Industrial Co., Ltd. Asako Kimura & Takahisa Toyoda

1 Matsushita Electric Industrial Company (Panasonic) 1.1 Founding; 1.2 Post-war reconstruction and the major push overseas; 1.3 Factory development and strengthening of overseas sales networks; 1.4 Long-term vision guides overseas development; 1.5 Post-bubble slump; 2 Organizational Structure and Business Administration; 2.1 Restructuring for recovery from a slump; 2.2 Reformation of organizational structure and management; 3 Administrations of Overseas Operations; 4 International Management and Management Accounting Information; 5 Summary; References; Appreciation International Management Accounting in Sharp Corporation Yoko Asakura, Aiko Kageyama & Rieko Takahara 1 Corporate Overview 1; 1.1 Company foundation; 1.2 Becoming a full-range electronics manufacturer; 1.3 Toward the liquid crystal era (from the year 2004); 2 Strategy and Organizational Structure; 2.1 Organization structure; 2.2 Management accounting; 2.3 Research and development; 2.4 Environmental management; 3 International Strategy and Management Accounting; 3.1 Strategy and management of overseas business activities; 3.2 Supply chain management; 3.3 International management accounting References Additional Statement; International Management Accounting for SANYO Electric Co., Ltd. Keisuke Sakate & Masafumi Tomita; 1 Introduction of SANYO Electric Co., Ltd.; 1.1 The establishment and management policy of SANYO Electric Co., Ltd.; 1.2 History of SANYO's overseas transactions; 1.3 SANYO's breakthrough and their business activity in the global market; 1.4 Present-day SANYO; 2 Strategy and Organizational Structures; 2.1 Challenge 21 and organizational restructuring; 2.2 The business group system; 2.3 The third business and structural change of the organization 3 International Strategy and International Management Accounting

Sommario/riassunto

In the interests of globalization, many companies today are establishing theories and practices for international management accounting. This book discusses the current status of international management accounting in Japan through interviews with three major electronics companies. By tracing the history of the business expansion of the three companies, as well as their transition of strategies and accompanying organizational structure, key features and details of international management accounting are faithfully described. The book is divided into two parts. Part I describes general concepts
